



GERALD A. SILVA
City Auditor

CITY OF SAN JOSÉ, CALIFORNIA

151 W. MISSION STREET, ROOM 109
SAN JOSE, CALIFORNIA 95110
(408) 277-4801

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Honorable Mayor and Members
of the City Council
801 North First Street, Room 600
San Jose, CA 95110

Transmitted herewith is a report on *The Redevelopment Agency's Capital Improvement Program*. This report is in accordance with City Charter Section 805.

An Executive Summary is presented on the blue pages in the front of this report while an Administration response (Finance Department) is shown on the yellow pages before the Appendices.

I will present this report to the Finance Committee at its January 20, 1988 meeting. If you need additional information in the interim, please let me know. City Auditor staff who participated in the preparation of this report is Jerry Baiocchi.

Respectfully submitted,

Gerald A. Silva
City Auditor

EXSUM032
GS:mlt

cc: Gerald E. Newfarmer, City Manager
Les White, Assistant City Manager
Ed Schilling, Deputy City Manager
Joan Gallo, City Attorney
Susan George, Director of Finance
Frank Taylor, Executive Director, Redevelopment Agency
Gary Reiners, General Counsel, Redevelopment Agency
Ralph Qualls, Director of Project Management
Sharon Garrison, Director of Fiscal & Administrative
Services, Redevelopment Agency



OFFICE OF THE
CITY AUDITOR

**A REVIEW OF THE REDEVELOPMENT AGENCY'S
CAPITAL IMPROVEMENT PROGRAM**

A REPORT TO THE
SAN JOSE
CITY COUNCIL

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EXECUTIVE SUMMARY

In accordance with the City Auditor's approved 1987-88 Audit Workplan, we have reviewed the Redevelopment Agency's Capital Improvement Program. Our review addressed these areas:

- The status of redevelopment efforts,
- Capital budget accomplishments, and
- Capital budget administration.

Our review disclosed the following:

*Opportunity Exists To Enhance
The Board's Ability To Assess The Status
Of The Redevelopment Capital Program*

Our review of the Redevelopment Agency's capital budgeting process revealed that, unlike some other local jurisdictions, the Agency has not developed definitive and quantifiable redevelopment goals and objectives for each redevelopment area and the Agency's various capital progress reports neither individually nor collectively provide a clear picture of the status of the Agency's Capital Program. The Board's ability to evaluate the Agency's Five-Year Capital Improvement Program and Capital Budget would be enhanced if the Agency developed definitive goals and objectives for each Redevelopment Area, and produced periodic management reports that relate those redevelopment goals and objectives to actual Capital Program accomplishments.

The Agency Needs To Improve
Its Capital Budget Financial Accountability

Each fiscal year, the Agency Board authorizes funds for the Redevelopment Agency's Capital Budget. Over the past two fiscal years, many of the projects in the Agency's Capital Budget have not been started and the Agency's Capital funds have not been encumbered or spent as planned. Furthermore, the Agency's Capital funds are controlled at the Project Area level, not at the project level as budgeted. As a result, the Board's capital budget funding authorization and spending expectations are not being met.

RECOMMENDATIONS

We recommend that the Redevelopment Agency:

Recommendation #1:

Develop definitive and quantitative goals and objectives for each project area and prepare a work program to accomplish those objectives. (Priority 3)

Recommendation #2:

Develop a cost estimate for the completion of all Redevelopment Project Areas and identify the essential projects contemplated for each Area. (Priority 3)

Recommendation #3:

Develop and maintain a record of all budgeted projects that have been completed by Project Area. This record should include the completion date and final cost of the project. (Priority 3)

Recommendation #4:

Improve its Capital progress reports by relating actual project accomplishments to Project Area Plan objectives and planned projects and estimating the cost to complete the redevelopment effort. (Priority 3)

Recommendation #5:

Include in the narrative for the Five-Year Capital Improvement Program a discussion of the total redevelopment effort, actual project accomplishments, Project Area goals and objectives, and the redevelopment effort remaining to be done. (Priority 3)

We also recommend that the Redevelopment Agency Board:

Recommendation #6:

Establish a policy clarifying its expectations for the use and control of Agency budgeted capital funds. (Priority 3)

Further, we recommend that the Redevelopment Agency:

Recommendation #7:

Budget and account for its capital funds at the project level, as well as by project area. (Priority 3)

Recommendation #8:

Include only those projects in the Annual Capital Budget that the Agency or the City can realistically accommodate. Any residual capital revenues over and above the estimated cost of these selected projects should be included in the Agency's Capital Budget as Capital Reserves. (Priority 3)

Recommendation #9:

Improve the quality of its Capital Cost Accounting to produce accurate cost/budget information by budget line item. (Priority 3)

Recommendation #10:

Modify its Cost Accounting Report to facilitate an accurate matching of project costs to project budgets. (Priority 3)

Recommendation #11:

Provide the Board with copies of its Monthly Cost Accounting Report in order to keep the Board apprised of Agency capital project expenditures and commitments. (Priority 3)

Recommendation #12:

Budget its projects in a manner that is consistent and compatible with construction project budgeting. (Priority 3)

Recommendation #13:

Improve the timeliness and accuracy of its Monthly Cost Accounting Report. (Priority 3)

INTRODUCTION

In accordance with the approved City Auditor's 1986-87 workplan, we have reviewed the San Jose Redevelopment Agency's Capital Improvement Program. We conducted our review in accordance with generally accepted government auditing standards, and limited our work to those areas specified in the Audit Scope and Methodology section of this report.

BACKGROUND

The San Jose Redevelopment Agency (Agency) was established in 1957 for the purpose of facilitating urban renewal. Planning for the first project, Park Center, began in 1959.

The City, by designating certain areas as Redevelopment Project Areas, is able to use tax increment financing to fund commercial and industrial development. The Agency is responsible for planning and developing capital projects to facilitate such development. The Agency's Capital plan impacts a wide range of General Plan goals and policies such as increased economic development, downtown revitalization, and the provision of adequate services and facilities. San Jose's Redevelopment Project Areas include industrial areas in North, Central, and South San Jose and several separate redevelopment areas in the Downtown Core. The purpose of redevelopment

activities within these project areas is to revitalize blighted areas and create new office, retail, hotel and convention facilities.

Under California's Redevelopment Law, the level of property taxes within project areas are frozen at their existing levels when redevelopment areas are formed. Subsequent increased property taxes, or tax increments, resulting from reassessments and appreciation on land and improvements within project areas, accrue to the Redevelopment Agency. In 1983, the Redevelopment Agency Board decided that all of the redevelopment areas would be merged, with the exception of the Park Center and the Mayfair area. This decision allowed the Redevelopment Agency to pool all of the tax increments collected from the other redevelopment areas for capital planning purposes. The State Redevelopment Law also requires that 20 percent of all tax increment revenues be set aside for low and moderate income housing. This housing may be located outside of redevelopment areas.

Redevelopment Area Plans

The City's General Plan is a compilation of general information, policies, goals and objectives which provide guidance and a foundation for future actions. Redevelopment area plans differ somewhat in that they provide a greater focus on needed development than the City's General Plan.

Redevelopment Project Area plans are dynamic and may be amended. For example, the original Park Center Project area plan was approved July 24, 1961 and amended for the fifth time in May 1974. In addition, the original San Antonio Plaza Project area plan was approved in January 1968 and amended for the seventh time in August 1983. The following Table summarizes the Redevelopment Project Areas, the dates Area Plans were first adopted, the number of times each plan was amended and the date of the last plan amendment.

TABLE I

<u>Redevelopment Project Areas</u>	<u>Date of Area Plan Adoption</u>	<u>Number of Plan Amendments</u>	<u>Date Of Last Plan Amendment</u>
San Antonio	January 1968	8	November 1983
Guadalupe- Auzerais	May 1983	2	November 1983
Market-Gateway	November 1983	1	November 1983
Pueblo Uno	July 1975	4	December 1983
Century Center	November 1983	1	November 1983
Park Center	July 1961	5	May 1974
Julian-Stockton	July 1976	4	November 1983
Mayfair	February 1971	1	October 1979
Olinder	July 1976	4	November 1983
Edenvale	July 1976	5	November 1983
Rincon de los Esteros	July 1974	6	November 1983

Other Redevelopment Related Plans

In addition to Redevelopment Project Area Plans, other redevelopment related plans have been developed. These plans include a Center City Development Plan, a Master Plan Study for the Julian-Stockton Redevelopment Area and a Guadalupe River Park Master Plan.

A Downtown Working Review Committee drafted the Center City Development Plan. The former Mayor of San Jose, Janet Gray Hayes, created this Committee in 1980. The Committee was chartered to develop an overall development strategy to create an atmosphere of economic vitality to once again establish San Jose as the regional commercial and financial center of Santa Clara County. As the General Plan states, the fundamental goal was the:

"...economical revitalization of the (Downtown) core in order to create development opportunities, new jobs, new cultural, convention and entertainment activities, expanded tax base, and a new image and identity for the San Jose metropolitan area".

The Downtown Core Area then included the existing project areas of San Antonio Plaza, Pueblo Uno, Park Center, and Julian-Stockton. In March 1982, the Committee issued its Center City Development Plan. A direct result of the Committee's plan was the expansion of the Downtown Core Area in 1983, to include three new projects; the Guadalupe-Auzerais, the Market-Gateway, and the Century Center Project Areas.

The September 1984 Julian-Stockton Redevelopment Area Master Plan Study was done to: 1) analyze existing conditions within the area, 2) determine the market potential for the area and 3) develop a comprehensive plan including implementation and funding recommendations.

The Guadalupe River Park Master Plan was created in 1986. The Guadalupe River flows through the Guadalupe-Auzerais Project Area along the boundary of the Park Center Project Area, under state Route 87, through the Julian-Stockton Project Area and into San Jose Airport property. The development of a park along the Guadalupe River will affect the planned development of the downtown area, particularly in the three project areas noted above. A major factor in the full development of the Guadalupe Park Project is the Federal Government's participation in providing needed flood control improvements. Although the flood control improvement project is separate from the Park development, it is integrated into the Guadalupe Park Project master plan.

Five-Year Capital Improvement
Program and Annual Capital Budget

The Agency prepares a Five-Year Capital Improvement Program (CIP) every year. As defined by the Finance Committee and approved by the City Council:

"The Five-Year Capital Improvement Plan is a long-range study of financial wants, needs, expected revenues and policy intentions. It provides the necessary information for prudent budget recommendations. It compares the organization's various needs over a period of five years with the various anticipated revenues and puts them into a single focus for analytical purposes. It is not law such as an annual budget, but a planning tool that provides a collection of facts, trends, and suggestions to the City Administration and Council. After it is adopted by the City Council, it is a non-binding assertion of future intent only. However, when an appropriation* for the annual capital budget is adopted as part of the regular budget, it represents the amount which will be used to implement part of the Capital Improvement Plan in the coming year."

In practice, the Five-Year CIP is considered a general guide to the Board and the Redevelopment Agency for planning and scheduling capital improvements.

Beginning in fiscal year 1987-88, the Annual Capital Budget is expected to include only those projects which can reasonably be accomplished in the time frame covered by the budget. The first year of the Five-Year CIP is the annual Capital Budget and should represent those capital projects to be implemented during the year.

* The Redevelopment Agency portion of the Annual Capital Budget is not included in the appropriation. Funds are authorized when the Redevelopment Agency Board passes a resolution adopting the Agency's Capital Budget.

Funds Budgeted

The Agency's adopted capital budget from 1982-83 through 1986-87 has ranged from \$41,805,000 to \$155,877,000 as follows:

<u>Fiscal Year</u>	<u>Agency's Adopted Capital Budget</u>
1982-83	\$ 46,683,000
1983-84	41,805,000
1984-85	136,072,500
1985-86	148,061,000
1986-87	155,877,000

TABLE II shows the Agency's adopted capital budgets by Redevelopment area for 1982-83 through 1986-87:

TABLE II

REDEVELOPMENT AGENCY
CAPITAL BUDGET BY REDEVELOPMENT AREA
1982-83 THROUGH 1986-87

Redevelopment Area	Fiscal Year				
	<u>1982-83</u>	<u>1983-84</u>	<u>1984-85</u>	<u>1985-86</u>	<u>1986-87</u>
Park Center	\$ 920,000	\$ 588,000	\$ 700,000	\$ 806,000	\$ 1,038,000
San Antonio Plaza	4,146,000	11,135,000	12,190,000	51,508,000	28,368,000
Pueblo Uno	5,700,000	5,200,000	5,800,000	500,000	-0-
Julian-Stockton	50,000	300,000	3,340,000	11,150,000	2,500,000
Edenvale	12,676,000	13,095,000	16,804,000	13,812,000	14,463,000
Rincon de los Esteros	2,007,000	2,754,000	4,180,500	3,144,000	4,465,000
Routes 85 and 87	21,184,000	8,733,000	45,430,000	23,376,000	14,205,000
Century Center	*	*	6,400,000	7,350,000	1,441,000
Market-Gateway	*	*	3,000,000	3,050,000	3,350,000
Guadalupe-Auzerais	*	*	38,228,000	32,765,000	85,047,000
New Projects	<u>*</u>	<u>*</u>	<u>*</u>	<u>600,000</u>	<u>1,000,000</u>
TOTAL	<u>\$46,683,000</u>	<u>\$41,805,000</u>	<u>\$136,072,500</u>	<u>\$148,061,000</u>	<u>\$155,877,000</u>

* Did not exist when budget adopted.

SCOPE AND METHODOLOGY

Our review of the Redevelopment Agency Capital Improvement Program focused on fiscal year 1986-87. We did extend our review to prior fiscal years and into the current fiscal year when necessary and/or possible.

Our review of the Annual Capital Budget and the Five-Year CIP was designed to assess their value as a means for evaluating the Agency's Capital improvement effort.

In our review of the Redevelopment Agency's Capital Budget we addressed the following areas:

- The status of redevelopment efforts,
- Capital budget accomplishments, and
- Capital budget administration

We reviewed Project Area Redevelopment Plans, the Capital Budget, the five-year CIP, expenditure and encumbrance reports, and other related documents. We examined applicable portions of the California Health and Safety Code, San Jose City Ordinances, Agency Board Resolutions and other available documentation. We surveyed Agency Board members and contacted other California Redevelopment Agencies to ascertain redevelopment capital program policies and practices. Finally, we interviewed Agency management and staff and reviewed available Agency records.

FINDING I

OPPORTUNITY EXISTS TO ENHANCE THE BOARD'S ABILITY TO ASSESS THE STATUS OF THE REDEVELOPMENT CAPITAL PROGRAM

Our review of the Redevelopment Agency's capital budgeting process revealed that, unlike some other local jurisdictions, the Agency has not developed definitive and quantifiable redevelopment goals and objectives for each redevelopment area and the Agency's various capital progress reports neither individually nor collectively provide a clear picture of the status of the Agency's Capital Program. The Board's ability to evaluate the Agency's Five-Year Capital Improvement Program and Capital Budget would be enhanced if the Agency developed definitive goals and objectives for each Redevelopment Area, and produced periodic management reports that relate those redevelopment goals and objectives to actual Capital Program accomplishments.

THE NEED TO DEVELOP DEFINITIVE OBJECTIVES AND CAPITAL PROGRAM GOALS

Capital budgets need to impose management accountability that is geared to measurable results-oriented objectives and provide a basis for assessing accomplishment in relation to work yet to be done. As stated in the Urban Institute publication, Linkages, Improving Financing Management in Local Governments:

"...Performance management is the means by which a government introduces into its relationship with its program managers an understanding on future performance that serves the same purpose as a contract with a private supplier. It requires making managers accountable for achievement on a realistic schedule of specific targets with respect to the efficiency, quality, and effectiveness of program performance..."

The classic approach to development of a performance management system as stated in Linkages is the top-down approach, which consists of four steps:

- Identifying problems and needs,
- Formulating goals,
- Setting objectives and performance targets, and
- Preparing action plans and timetables.

Objectives generally translate goals into quantitative terms and/or targets. As defined in Linkages:

- "...o Goals are broad statements of desirable community conditions or program impacts....*
- o Objectives are specific, measurable planned achievements.*
- o Targets are objectives or any other kind of measurable performance criteria which have specific time frames set for accomplishment.*

Targets differ from goals in that they are more specific and quantifiable; you know if and when they have been achieved."

The Municipal Finance Officers' Association states in its Community Development Block Grant Budgetary and Financial Management document that:

"...The goals and objectives in the program plan and budget form the basis for developing criteria to measure the effectiveness of each activity...

Performance evaluation is a mechanism for determining and measuring the achievement of agreed upon results....

The starting point of performance evaluation is the program planning/budgeting stage, where objectives are articulated. The performance evaluation module is designated to assist LGs (Local Governments) in planning and budgeting processes by enabling the assessment of objective achievement and program effectiveness."

Objectives become operational when they are converted into action plans with established timetables. Action plans generally express "what" is to be accomplished, "how" it is to be accomplished, and a timetable for "when" it will be accomplished.

REDEVELOPMENT AREA PLANS

The California Health and Safety Code, Section 33302, states that Redevelopment area plans shall conform to the General Plan insofar as it applies to the project area. Further, the area plan shall contain a legal description of the boundaries of the project area and shall show by diagram and in general terms:

- "a. The approximate amount of open space to be provided and street layout.*
- b. Limitations on type, size, height, number, and proposed use of buildings.*
- c. The approximate number of dwelling units.*
- d. The property to be devoted to public purpose and the nature of such purposes."*

Our review of the Redevelopment Agency's Redevelopment Project Area Plans revealed that they contain only general statements of goals and the effort necessary to achieve those goals. Specifically, these area plans do not provide definitive objectives or information relative to the number and/or types of projects conceived as appropriate for the particular project area. In addition, the number and/or types of projects by type of Agency participation, such as: grants, subsidies, or loans, is not shown. Finally, these area plans do not provide any estimates of the Redevelopment Agency Capital Budget funds required to accomplish the project area goals.

For example, the Project Area Plans for Century Center, Pueblo Uno, Guadalupe-Auzerais, and Market-Gateway all have the same summary of plan goals:

- "1. Promote redevelopment and eliminate causes of physical and economic blight.*
- 2. Support and enhance the value of private properties and improvements.*
- 3. Create an attractive urban environment to bring people back into the downtown.*
- 4. Attract additional private investment into the project area and adjoining areas."*

The San Antonio Project Area Plan is perhaps the most definitive Project Area Plan and provides the following:

"Objectives Established For Renewal Action

The Agency has established the following objectives to guide the development recommended by the Plan.

1. Stimulate metropolitan commerce by replacing functionally obsolete businesses and structures and encouraging the construction of new public and private facilities compatible with contemporary retail marketing and office requirements.
2. Establish a community focus of public spaces and private retail and commercial activities for the nearby metropolitan cultural, governmental and academic centers.
3. Establish social diversity and opportunity for social interchange, both day and night.
4. Encourage and assist re-establishment of businesses in the Project Area.
5. Attract public and private investment for the construction of new facilities.
6. Provide for integrated transportation facilities.
7. Acquire and assemble land in sufficient size to attract both public and private redevelopment."

"Means By Which To Accomplish The Objectives

1. Identify and acquire all properties on which there are structurally obsolete and deteriorated buildings which cause or contribute to the urban blight in the project area.
2. Remove all buildings on property acquired by the Agency.
3. For all property not to be acquired, provide the opportunity for the assistance in the rehabilitation of those existing structures.
4. Provide land needed for public facilities and open spaces.
5. Acquire and assemble land in sizes sufficient to attract new development in accordance with the Plan objectives."

While the San Antonio Project Area Plan has more definitive objectives than the Century Center, Pueblo Uno, Guadalupe-Auzerais and Market-Gateway Area Plans, it too lacks a definitive basis for understanding the scope of planned redevelopment effort. In addition, none of the Project Area Plans provide cost estimates relative to completing the Redevelopment Agency supported effort. Without this information, it is not possible to evaluate Capital budget accomplishments by Redevelopment Project Area, assess contemplated work within each Project Area, or effectively communicate the status of the Redevelopment effort by Project Area.

In our opinion, the generalized project area goals in the Project Area Plans provide the policy context within which quantifiable objectives and planned area achievements can be developed. By so doing, management accountability, which is geared to measurable results-oriented objectives, can be established. In addition, the establishment of appropriate and definitive objectives will provide a basis for determining compliance with Agency Board policies, Project Area accomplishments, and the overall efficacy of the Capital Program.

CAPITAL PROGRESS REPORTS DO NOT
PROVIDE A CLEAR PICTURE OF
THE STATUS OF THE AGENCY'S CAPITAL PROGRAM

The Redevelopment Agency produces various capital progress reports. Our review revealed that each report the Agency produces fails to provide sufficient information to facilitate an assessment of the status of the Agency's Capital Program. We reviewed the following Agency prepared Capital progress reports: Biennial Status Reports, Monthly Status Reports, Monthly Cost Accounting Reports, the Five-Year Capital Improvement Program and the Capital Budget. A discussion of each of these reports follows.

Biennial Status Reports

California Community Redevelopment law requires Redevelopment Agencies to hold a biennial public hearing to review redevelopment plans and hear testimony from all interested parties. A review of the most current Biennial Status Report of November 14, 1986 showed that the Project Area status reports did not address the following: 1) planned vs. completed projects, 2) achieved or partially achieved objectives, or 3) any reference or baseline for measuring the status of the redevelopment effort.

In addition, we compared the projected capital expenditures for 1985-86 reported in the January 1, 1985 Biennial Status Report with the actual expenditures for the same period reported

in the November 14, 1986, Biennial Status Report. We noted that 1) of \$82,215,000 projected to be spent, only \$56,825,205 or 69.1 percent was actually spent, 2) of \$56,792,000 projected to be spent in seven of the nine Project Areas, only \$25,404,622 or 44.7 percent was actually spent, and 3) of \$25,423,000 projected to be spent in two of the nine Project Areas, \$31,420,583 or 123.6 percent was actually spent. The November 14, 1986 Status Report did not explain why these variances occurred.

Monthly Status Report

In addition to the Biennial Review Status Reports, the Agency also produces monthly status reports. A review of these reports disclosed that they briefly discuss the status of major projects within each project area. However, these monthly reports do not address specific achievement of redevelopment objectives or give any indication of what remains to be done to finish the redevelopment effort as it is currently defined.

Monthly Capital Cost Accounting Report

Each month, the Agency produces a Capital Cost Accounting Report. This report currently provides expenditure and encumbrance information for each budgeted project by project area. This report is a recent Agency development and is a very useful document. However, these reports do not provide complete

encumbrance information by project for years before 1986-87. Without this information, it is not possible to track multi-year or rebudgeted projects from year to year. In addition, the Monthly Capital Cost Accounting Reports have some technical deficiencies that diminish their usefulness. (See page 43 for a discussion of needed improvements to the Monthly Capital Cost Accounting Reports).

*The Capital Budget and
Five-Year Capital Improvement Program*

The Capital Budget and Five-Year Capital Improvement Program are the only publications which stipulate how the Agency intends to accomplish stated project area goals. However, each of these documents have certain limitations that diminish their usefulness.

The Five-Year Capital Improvement Program presents planned projects to be completed over a five-year span of time. Although projects in the Five-Year Capital Improvement Plans are distinguished by year, the Agency with the Board's concurrence can move projects to the current Capital Budget or to any other year in the Program. Thus, the Agency's Five-Year Capital Improvement Program only operates as a listing of potential projects, any one of which can be shifted within the parameters of the Program.

The Agency's Five-Year Capital Improvement Program does not present the total redevelopment effort needed for the nine Redevelopment Project Areas. As a result, the Five-Year Capital

Improvement Program is not a quantification of the total planned redevelopment effort. This is significant because of the basic, inherent difference between the City and the Agency as governmental entities. Specifically, while the City has a presumed perpetual existence, the Agency's existence is theoretically finite. In other words, the redevelopment effort for each Project Area should eventually end, or at least significantly change its emphasis. However, until such time as the total envisioned redevelopment effort for each Project Area is quantified, it is not possible to know where the redevelopment effort is or what remains to be done. Thus, while five years may be appropriate for the City's ongoing capital planning process, that same five-year timeframe does not necessarily coincide with the total redevelopment effort needed for each Redevelopment Project Area. Therefore, the Agency's Five-Year Capital Improvement Program does not provide the Board with sufficient information relative to the total planned redevelopment effort or what contribution the proposed Capital Program will make toward completing that effort.

Further, the narrative in the Redevelopment Agency's Capital Improvement Program does not provide any amplification of Project Area objectives or correlate budgeted projects to Project Area Plans. Instead, the narrative portion is usually a standard dissertation that the Agency uses year after year. As such, the Agency's Five-Year Capital Program provides little in the way of

a rationale or basis as to why certain projects are included in the Capital Program while others are not. Absent such information, the Board's ability to evaluate the Agency's proposed Capital Program is impaired.

Finally, the Agency's Capital Budget and Five-Year Capital Improvement Program do not correlate to the Project Area Plans. Neither document relates projects to established objectives that in turn relate to the Project Area Plan. In addition, the Agency's Capital Budget includes some projects that are definitely not planned for implementation in the current year, as well as numerous projects that are budgeted in anticipation of developer interest that may not materialize. As such, the usefulness of the Agency's Capital Budget as a management tool for measuring subsequent capital project accomplishment is diminished.

OTHER JURISDICTIONS HAVE DEVELOPED
DEFINITIVE REDEVELOPMENT OBJECTIVES

As part of our audit scope, we contacted several other California city redevelopment agencies to ascertain the degree to which these agencies have defined their redevelopment objectives and goals. We found that the Los Angeles and San Francisco Redevelopment Agencies have developed more definitive redevelopment objectives and goals than the Agency has established.

Los Angeles

The Community Redevelopment Agency for the City of Los Angeles not only develops plans that define the redevelopment project area and the redevelopment goals for that area, but also prepares an "Annual Work Program" for the project area. This Annual Work Program represents the culmination of the Agency's redevelopment activity in the Project Area. Specifically, the Annual Work Plan describes the status of ongoing projects, estimates their completion dates, and outlines new projects. The City of Los Angeles Community Redevelopment Agency breaks its Project Area into "Action Areas." As stated in their Annual Work Program for the Central Business District (CBD) Redevelopment Project:

"The Agency's Annual Work Programs are designed to chart a direction for and meet the most critical needs of each of nine identified Action Areas. Goals and strategies are continually reviewed and updated in an effort to effectively use the Agency's limited resources to solve problems and capitalize on the opportunities offered by the CBD."

Each Action Area section includes:

- "- An introduction presenting an overview of Agency redevelopment goals for this area and status of activities underway,*
- A fund table providing funding information for each Action Area Objective,*
- A map graphically displaying the Action Area, and*
- A narrative discussing specific objective goals and Agency participation required to achieve those goals."*

Our review of the Los Angeles Central Business District Annual Work Program revealed that for each Action Area, a listing of projects and project descriptions was included and that the total planned redevelopment effort necessary to accomplish the area objectives was presented.

San Francisco

The San Francisco Redevelopment Agency also attempts to delineate the total redevelopment effort necessary for specific project areas. For example, their "Program Highlights" for the Rincon Point - South Beach Redevelopment Project identifies proposed projects such as the historic renovation and commercial reuse of a specific building; the development of a 400 to 800 room hotel, two waterfront parks of 4.5 to 6.5 acres each, and a facility to berth 400 small boats and provide a full range of services related to recreational boating (such as boat building and repair, dry dock storage, sail making, boat sales and rental and ship handling). When this document was prepared, it was anticipated the project would be completed in eight to ten years at a net cost of between \$41.8 to \$63.8 million.

In our opinion, the San Jose Redevelopment Agency and Board would benefit from adopting some of the Los Angeles and San Francisco Redevelopment Agency management information techniques. Specifically, developing more definitive Project

Area goals and translating those goals into quantifiable objectives, work plans and projects. These management techniques would have applicability in San Jose even though the redevelopment agendas are significantly different in Los Angeles and San Francisco.

Definitive Redevelopment Objectives Should Enhance The Board's Ability To Evaluate The Agency's Capital Budget And Five-Year CIP

Since 1979, the Redevelopment Agency has accomplished a great deal. In a November 24, 1987 memorandum to the City Auditor the Agency's Executive Director identified twenty-two major Agency achievements⁽¹⁾. Included in the Executive Director's list of accomplishments are:

"...

o Marketing/Economic Development

o New development downtown (1979-1988)

o Office	3,103,000 sq ft.
o Retail	208,000 sq ft.
o Hotel rooms	768 rooms
o Residential	255 units

o New investment downtown (1978-1988)

o Office	\$358.4 million
o Retail	27.5 million
o Hotel	112.0 million
o Residential	<u>28.0 million</u>

TOTAL	\$525.9 million
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(1) APPENDIX I is a complete text of the Executive Director's memorandum.

- o New Development in industrial areas:
 - o 25,500,000 sq. ft. of new industrial space was built valued at \$1,800,000,000 during the period from 1978-1988.
- o Enhancement of accessibility to downtown
 - o Construction of Almaden Blvd. (1985-87)
 - o Construction of Rt. 87 (1986-87)
 - o Construction of Park Avenue (under construction)
- o Development and assistance for housing in the downtown and frame neighborhoods (first market-rate housing in downtown in over 30 years)
 - o 180 units--The Colonnade (1986)
 - o 32 units--3rd and St. James (1987)
 - o 116 units--Park and Delmas (1987)
 - o 75 units Vintage Tower (under construction)
- o Construction of the largest public building in San Jose's history--the 425,000 square foot convention center (under construction)
- o Provision of adequate public parking and creation of a parking management zone
- o Construction of Museum of Art 40,000 sq. ft. addition (under construction)
- o Construction of first major quality hotel in downtown in 60 years--the 584-room Fairmont (1987)
- o Construction of the first major retail development in downtown in 30 years (retail pavilion, under construction)
- o Implementation of Guadalupe River Park Plan
 - o Acquisition of privately owned land
 - o Construction of a bypass flood control culvert
 - o Design and negotiations for two museums within River Park
 - o Children's Discovery Museum and Rehearsal Hall for San Jose Opera
 - o Technology Center of Silicon Valley

- o Renovation of major public open spaces in Downtown
 - o Gore Park (1987)
 - o Ryland Park (1987)
 - o Plaza Park (budgeted for 1988)
- o The Redevelopment Agency in 1983 put the package together that resulted in San Jose winning the competition for the Technology Center of Silicon Valley
- o Industrial Development
 - o Development of economic opportunity areas that have consistently provided the highest percentage of industrial development and highest number of jobs in San Jose
 - o Rincon de los Esteros (4,500 total acres)
 - o Edenvale (2,100 acres)

In these two areas, 58,500 new, permanent, full-time jobs were created between 1978 and 1988
- o Implementation of major public improvements to make these areas attractive to private investment
 - o Road widenings
 - o Bridge construction
 - o Sewers, utilities and other infrastructure needs
 - o Formation of (and contribution to) assessment districts
- o Turning San Jose's image around from that of a bedroom community to a major employment center..."

While the Board's list of redevelopment accomplishments is impressive, what is needed is a baseline against which to measure those accomplishments. In other words, the development of definitive and quantifiable goals and objectives for each Redevelopment Project Area would enhance the Board's understanding of the totality of the redevelopment effort and the degree of its accomplishment. Such an understanding of project area planned development is essential in order to

effectively: 1) prioritize projects, 2) shift projects from one budget year to another, 3) assess the fiscal impact of new projects, and 4) assess the impact of increased project costs on future projects.

In our opinion, the development of more definitive and quantifiable information will benefit both the Agency Board and management by facilitating a clearer understanding of work completed in relation to work remaining and providing a cumulative perspective for the total redevelopment effort. Included in this perspective would be the total estimated dollars and time required to complete the redevelopment effort based on a projection of revenues. By developing such information, the Board can better assess the impact of additional new projects, expanding projects, and project cost overruns and prioritize projects in the Capital Budget and Five-Year Capital Improvement Program based upon those assessments.

CONCLUSION

The Redevelopment Agency has not prepared definitive and quantifiable goals and objectives for each Redevelopment Project Area or estimated the dollars, time or type of financial support required to complete the nine Redevelopment Project Areas. As a result, it is not possible to determine the status of the San Jose redevelopment effort or to assess how much work remains to be done.

In addition, the Agency's Five-Year Capital Improvement Program and Annual Capital Budget do not relate to specific project area plan objectives and the Capital Program does not include all planned redevelopment activity. In addition, other Agency capital progress reports similarly do not provide a clear picture of the status of the redevelopment effort.

Other jurisdictions have developed more definitive redevelopment objectives and goals. By developing similar redevelopment goals and objectives for San Jose, both the Agency Board and management would have a better understanding of the totality of the redevelopment effort and the degree of its accomplishment.

RECOMMENDATIONS

We recommend that the Redevelopment Agency:

Recommendation #1:

Develop definitive and quantitative goals and objectives for each project area and prepare a work program to accomplish those objectives. (Priority 3)

Recommendation #2:

Develop a cost estimate for the completion of all Redevelopment Project Areas and identify the essential projects contemplated for each Area. (Priority 3)

Recommendation #3:

Develop and maintain a record of all budgeted projects that have been completed by Project Area. This record should include the completion date and final cost of the project. (Priority 3)

Recommendation #4:

Improve its Capital progress reports by relating actual project accomplishments to Project Area Plan objectives and planned projects and estimating the cost to complete the redevelopment effort. (Priority 3)

Recommendation #5:

Include in the narrative for the Five-Year Capital Improvement Program a discussion of the total redevelopment effort, actual project accomplishments, Project Area goals and objectives, and the redevelopment effort remaining to be done. (Priority 3)

FINDING II

THE AGENCY NEEDS TO IMPROVE ITS CAPITAL BUDGET FINANCIAL ACCOUNTABILITY

Each fiscal year, the Agency Board authorizes funds for the Redevelopment Agency's Capital Budget. Over the past two fiscal years, many of the projects in the Agency's Capital Budget have not been started and the Agency's Capital funds have not been encumbered or spent as planned. Furthermore, the Agency's Capital funds are controlled at the Project Area level, not at the project level as budgeted. As a result, the Board's capital budget funding authorization and spending expectations are not being met.

Appropriation and Spending Expectations

The Urban Institute in its publication, *Linkages, Improving Financial Management in Local Governments*, states:

"...There must be some assurance that funds are expended only for the purposes for which they were appropriated, that spending is limited to the amounts appropriated..."

In keeping with the above philosophy, Agency Board members have stated that they expect that 1) all of the individual projects contained in the Agency's Capital Budget will be started during the fiscal year and 2) the individual project costs shown in the Agency's Capital budget should not be exceeded without prior Board approval.

Capital Budget Approval and Funding Process

The Agency initially submits its Annual Capital Budget as part of the City-Wide Capital Budget. The City Council adopts the total Capital Budget and then, through separate appropriation action, authorizes funds for the City portion of the Capital Budget. The Agency Board does not, however, pass an appropriation ordinance for the Agency's portion of the Capital Budget. Instead, the Board authorizes the Agency portion of the Capital Budget via a resolution.

For example, Resolution No. 2553 approving the Capital Improvement Budget for 1986-87 states:

"NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Redevelopment Agency of the City of San Jose that the proposed Capital Improvement Budget for fiscal year 1986-87 be, and it is hereby approved."

Need to Control Funds at Project Level

The budget that the Board approves via its resolution shows individual capital projects and an amount for each project. Our review revealed, however, that the Agency does not control its Capital Budget at the same project level that is shown in the Agency's budget.

Specifically, the Agency controls its Capital Budget at the project area level, while the Board budgets and approves funding at the individual project level. As a result, the Agency frequently exceeds the Board approved funding level for individual projects but stays within the budgeted level for the project area by not starting or delaying the completion of other projects within that area.

For example, the Agency does not start many projects in the Agency's Annual Capital Budget because of a lack of developer interest. The Agency then uses the budgeted funds for these projects for either cost overruns on other budgeted projects or to start projects that were not in the Board approved Capital Budget. The Agency frequently rebudgets those projects that were not started.

TABLE III is a comparison of the Redevelopment Agency's Capital Budget to actual expenditures and encumbrances by project area for 1985-86 and 1986-87.

TABLE III

COMPARISON OF THE REDEVELOPMENT AGENCY'S
CAPITAL BUDGET TO ACTUAL EXPENDITURES AND
ENCUMBRANCES BY PROJECT AREA FOR
1985-86 AND 1986-87

<u>Project Area</u>	<u>1985-86</u>		<u>1986-87</u>	
	<u>Budget*</u>	<u>Expenditures and Encumbrances</u>	<u>Budget*</u>	<u>Expenditures and Encumbrances</u>
Century Center	\$ 7,550,000	\$ 6,043,000	\$ 9,133,546	\$ 1,816,823
Edenvale	15,182,000	6,243,000	8,089,776	6,041,684
Guadalupe-Auzerais	41,791,000	40,837,000	131,416,947	125,761,670
Julian-Stockton	11,655,000	432,000	1,670,873	846,789
Market-Gateway	3,074,000	1,147,000	5,368,736	2,472,829
New Projects	550,000	30,000	1,300,000	688,784
Park Center Plaza	1,256,000	624,923	2,451,700	1,446,279
Pueblo Uno	1,827,000	916,575	219,173	223,666
Rincon de los Esteros	5,594,000	3,012,000	6,089,400	3,037,018
Routes 85/87	24,073,000	2,403,000	19,664,400	14,856,005
San Antonio Plaza	<u>57,516,000</u>	<u>36,309,682</u>	<u>31,194,849</u>	<u>27,164,002</u>
TOTAL	<u>\$170,068,000</u>	<u>\$97,998,180</u>	<u>\$216,599,400</u>	<u>\$184,355,549</u>

Percent of Budget

Expended or Encumbered

57.6%85.1%

* Includes Adopted Budget, budget amendments, and prior year carryover encumbrances.

Source: Redevelopment Agency Year End Capital Cost Accounting Report (unaudited)

It should be noted that of the \$216.6 million shown above for 1986-87, approximately \$69 million was appropriated to City departments and \$147.6 million was for Agency use. The City department funds usually are appropriated for land acquisition, road and street construction or improvements, water system improvements, and other public improvement-type projects. The Agency's funds are used for construction projects such as the Convention Center, Children's Discovery Museum, High Technology Museum, Guadalupe Parkway, and some public improvement-type projects.

Our review revealed that of the \$147.6 million in Agency Capital funds in 1986-87, approximately \$139 million was expended or encumbered. However, our review also revealed that of the \$139 million expended or encumbered approximately \$9.8 million, (7%) was for projects that the Board had not previously authorized. TABLE IV summarizes the projects for which Redevelopment Agency Capital funds were expended or encumbered in 1986-87 without prior Board authorization.

TABLE IV
SUMMARY OF PROJECTS FOR WHICH
REDEVELOPMENT AGENCY CAPITAL FUNDS
WERE EXPENDED OR ENCUMBERED IN 1986-87 WITHOUT
PRIOR BOARD AUTHORIZATION

<u>Name of Project</u>	<u>1986-87 Expenditures</u>	<u>June 30, 1987 Encumbrance Balance</u>	<u>1986-87 Expenditures and Encumbrances</u>
Water District System	\$ 9,647	\$ 0	\$ 9,647
Historic Homes Relocation	30,668	2,030	32,698
Land Acquisition for Development	52,210	0	52,210
Convention Center Master Plan	0	20,000	20,000
Convention Center Renovation Phase II	0	37,000	37,000
Land Acquisition	80,639	20,000	100,639
Block 1 - Retail Improvements	9,009,571	0	9,009,571
Block 1 - Public Improvements	293,441	164,421	459,862
Transit Mall	<u>50,923</u>	<u>0</u>	<u>50,923</u>
TOTALS	<u>\$9,527,099</u>	<u>\$243,451</u>	<u>\$9,770,550</u>

Source: Redevelopment Agency Year End Capital Cost Accounting Report
(unaudited)

Our review further revealed that during 1986-87 the Agency over expended or encumbered approximately \$10 million on 21 projects. Table V summarizes those capital projects for which the Agency over expended or encumbered funds during 1986-87.

TABLE V

**SUMMARY OF CAPITAL PROJECTS FOR WHICH THE AGENCY OVER EXPENDED
OR ENCUMBERED FUNDS DURING 1986-87**

	1986-87 Capital Budget (1)	Carryover Encumbrances	Total Available Budget	1986-87 Expenditures and Commitments			Excess of Expen- ditures and Com- mitments Over Total Available Budget	Percent of Expenditures and Commit- ments To Total Available Budget
				Expenditures Year-To-Date	Encumbrance Balance	Total		
Guadalupe River Park Improvement	\$ 769,000	\$ 142,000	\$ 911,000	\$ 1,829,376	\$ 11,692	\$ 1,841,068	\$ < 930,068>	202%
Guadalupe River Park - Land	6,000,000	60,073	6,060,073	5,997,823	150,750	6,148,573	< 88,500>	102%
Guadalupe River Park - Flood	104,000	0	104,000	567	147,750	148,317	< 44,317>	143%
San Antonio - Block 5-Public Work	3,000	8,808	11,808	115,706	0	115,706	< 103,898>	980%
Convention Center Site Delivery	150,000	0	150,000	981,684	40,808	1,022,492	< 872,492>	682%
San Antonio Block 1-Hotel	0	35,700	35,700	177,275	5,000	182,275	< 146,575>	511%
Pueblo Uno Miscellaneous Public Improvements	0	7,973	7,973	10,555	6,751	17,306	< 9,333>	217%
South Gateway/ Gore Park	10,000	7,700	17,700	7,861	38,806	46,667	< 28,967>	264%
Guadalupe Azuerais Miscel- laneous Public Improvements	75,000	14,860	89,860	142,411	71,589	214,000	< 124,140>	238%
Convention Center Construction Management	0	2,203,499	2,203,499	1,209,997	3,767,386	4,977,383	< 2,773,884>	226%

TABLE V (CONT)

**SUMMARY OF CAPITAL PROJECTS FOR WHICH THE AGENCY OVER EXPENDED
OR ENCUMBERED FUNDS DURING 1986-87**

	1986-87 Capital Budget(1)	Carryover Encumbrances	Total Available Budget	1986-87 Expenditures and Commitments			Total	Excess of Expen- ditures and Com- mitments Over Total Available Budget	Percent of Expenditures and Commit- ments To Total Available Budget
				Expenditures Year-To-Date	Encumbrance				
					Balance	Total			
Julian Stockton Development Commitments - Land Acquisition	\$ 0	\$ 3,600	\$ 3,600	\$ 8,000	\$ 0	\$ 8,000	\$< 4,400>	222%	
Julian Stockton Historic Trails	0	1,300	1,300	1,996	850	2,846	< 1,546>	219%	
San Antonio - Block 3 Public Improvements	68,000	0	68,000	113,515	10,866	124,381	< 56,381>	183%	
Convention Center Architect and Engineer	0	1,690,800	1,690,800	1,313,760	1,545,499	2,859,259	< 1,168,459>	169%	
Children Discover Museum	1,800,000	0	1,800,000	175,708	2,266,629	2,442,337	< 642,337>	136%	
San Antonio - Block 5 Utility Connection	7,000	0	7,000	8,503	0	8,503	< 1,503>	121%	
Julian Stock Miscellaneous Public Improvements	0	100,000	100,000	49,787	82,763	132,550	< 32,550>	133%	
Guadalupe Auzeais Neighborhood Revit Fd	29,000	0	29,000	34,634	0	34,634	< 5,634>	119%	
San Antonio - Block 8 Parking Negotiation	25,000	0	25,000	22,545	2,991	25,536	< 536>	102%	

TABLE V (CONT)

**SUMMARY OF CAPITAL PROJECTS FOR WHICH THE AGENCY OVER EXPENDED
OR ENCUMBERED FUNDS DURING 1986-87**

	1986-87 Capital Budget ⁽¹⁾	Carryover Encumbrances	Total Available Budget	1986-87 Expenditures and Commitments			Excess of Expen- ditures and Com- mitments Over Total Available Budget	Percent of Expenditures and Commit- ments To Total Available Budget
				Expenditures Year-To-Date	Encumbrance Balance	Total		
San Antonio Block 1-Garage	\$ 5,000,000	\$ 0	\$ 5,000,000	\$ 5,196,105	\$ 0	\$ 5,196,105	\$ < 196,105>	104%
Convention Center Construction	83,751,900	5,463,078	89,214,978	10,961,337	80,998,380	92,959,717	< 2,744,739>	103%
TOTAL	<u>\$97,791,900</u>	<u>\$9,744,464</u>	<u>\$107,531,291</u>	<u>\$28,359,145</u>	<u>\$89,148,510</u>	<u>\$117,565,303</u>	<u>\$ < 9,976,364></u>	<u>109%</u>

¹ Budget amounts do not include fund appropriated to City departments

Source: Redevelopment Agency Year End Capital Cost Accounting Report (unaudited)

Particular attention should be paid to the Guadalupe River Park-Land project which is shown above as follows:

<u>Project</u>	<u>Total Budget</u>	<u>Total Encumbrance Expenditure</u>	<u>Percent Used</u>
Guadalupe River Park - Land	6,060,073	6,148,573	102%

Source: Redevelopment Agency Year End Capital Cost Accounting Report (unaudited)

Specifically, while the Board did approve a \$6 million budget increase for the Guadalupe River Park-Land project, that approval did not occur until several months after the Agency had spent the funds. A December 1986 memorandum to the ; Executive Director stated:

"Four of the projects: Convention Center Cogeneration; Site Delivery; Guadalupe River Park Land; and Miscellaneous Public Improvements are overexpended. Of particular note the Guadalupe River Park Land Acquisition project is over-budget by \$1,101,144 thus far. Additional expenditures are anticipated for this project for relocation payments, land acquisition of remaining parcels, and site clearance in preparation for construction..." (Emphasis added)

The Agency subsequently requested the Board to add \$6 million to the Guadalupe River Park-Land budget, however, that request was not made until May 8, 1987 and the Board did not approve the request until May 26, 1987.

One consequence of the Agency spending or committing funds on non-budgeted projects or in excess of project budgets is that other authorized projects are either delayed or receive minimal funding. For example, of the 63 projects the Board authorized for 1986-87, the Agency has expended or committed 15 percent or less of the budgeted funds for 21 of the projects. TABLE VI summarizes the 21 capital projects for which the Agency expended or committed 15 percent or less of budgeted funds in 1986-87.

TABLE VI

**SUMMARY OF CAPITAL PROJECTS FOR WHICH THE AGENCY
COMMITTED 15 PERCENT OR LESS OF BUDGETED FUNDS IN 1986-87**

	1986-87 Capital Budget ⁽¹⁾	Carryover Encumbrances	Total and Available Budget	1986-87 Expenditures and Commitments		Budget Balance Remaining	Percent of Budget Expended or Committed
				Expenditures	Encumbrance Balance		
Technology Center Land	\$ 2,130,000	\$ 0	\$ 2,130,000	\$ 319,110	\$ 0	\$ 1,810,890	15%
Parking Garages (Ftn Alley)	998,000	5,990,000 ⁽²⁾	6,988,000	955,264	38,092	5,994,644	14%
Convention Center Testing and Special Engineering	583,000	48,692	631,692	72,805	10,000	548,887	13%
San Antonio-Block 1 Plaza	2,000,000	0	2,000,000	222,428	12,691	1,764,881	12%
East Gateway	600,000	5,473	605,473	25,000	38,806	541,667	11%
Julian Stockton-West and North Gateway	600,000	5,473	605,473	0	5,473	600,000	1%
Market Gateway							
Historic Renovation	247,000	5,073	252,073	7,826	7,336	236,911	6%
San Antonio Block 3-Site Delivery	900,000	0	900,000	28,994	18,500	852,506	5%
Century Center Historic Renovation	225,000	5,073	230,073	3,406	7,336	219,331	5%

¹ Budget amounts do not include funds appropriate to City Departments.

² The February 1987 Cost Accounting Report memorandum states that the \$5.9 million encumbrance for the Fountain Alley Garage was liquidated in January based on the agreement reached with the contractor to allow a one year delay in the construction of the garage. This action was taken in Executive Session by the Board.

TABLE VI (CONT)

**SUMMARY OF CAPITAL PROJECTS FOR WHICH THE AGENCY
COMMITTED 15 PERCENT OR LESS OF BUDGETED FUNDS IN 1986-87**

1986-87 Capital Budget (1)	Carryover Encumbrances	Total and Available Budget	1986-87 Expenditures and Commitments		Budget Balance Remaining	Percent of Budget Expended or Committed
			Expenditures	Encumbrance Balance		
San Antonio Block 2-Retail	55,000	7,055,000	159,095	36,882	6,859,023	3%
Guadalupe Azuerais-Almaden Boulevard Phase II	0	46,000	1,814	0	44,186	4%
Technology Center Parking Improvements	0	7,000	92	0	6,908	1%
Convention Center 1% Art Fund	0	94,000	910	0	93,090	1%
Theater District Improvements	0	1,526,000	9,242	0	1,516,758	1%
Technology Center-Museum	0	1,500,000	40	0	1,499,960	0%
Century Center Miscellaneous Public Improvements (3)	0	41,000	0	0	41,000	0%
Edenvale-Miscellaneous Public Improvements (3)	0	75,000	0	0	75,000	0%
Guadalupe Azuerais Parking Lease	0	75,000	0	0	75,000	0%

3 "Miscellaneous Public Improvement project budgets provide a source of funding for small, unanticipated projects within a redevelopment area."

TABLE VI (CONT)

SUMMARY OF CAPITAL PROJECTS FOR WHICH THE AGENCY
COMMITTED 15 PERCENT OR LESS OF BUDGETED FUNDS IN 1986-87

	1986-87 Capital Budget ⁽¹⁾	Carryover Encumbrances	Total and Available Budget	1986-87 Expenditures and Commitments		Budget Balance Remaining	Percent of Budget Expended or Committed
				Expenditures	Encumbrance Balance		
Convention Center Construction Contingency ⁽⁴⁾	154,000	0	154,000	0	0	154,000	0%
Downtown Plan	250,000	0	250,000	0	0	250,000	0%
San Antonio-Block 8 Public Improvements	603,000	0	603,000	0	0	603,000	0%
San Antonio Plaza Park Contingency ⁽⁴⁾	900,000	0	900,000	0	0	900,000	0%
TOTAL	<u>\$20,554,000</u>	<u>\$6,114,784</u>	<u>\$26,668,784</u>	<u>\$1,806,026</u>	<u>\$175,116</u>	<u>\$24,687,642</u>	<u>7.4%</u>

⁴ "...These are reserve funds and cannot be tapped without Board approval. When approval is given to utilize all or part of the contingency, that amount is added to the appropriate line item. For example, if the Board authorized use of the Convention Center Construction Contingency, \$154,000 would have been added to the appropriate Convention Center project line item. No expenses are recorded against a reserve."

Source: Redevelopment Agency Year End Capital Cost Accounting Reports (unaudited)

It should be noted that City Administration officials have stated that they intend to improve capital project accountability by controlling City Capital funds at the project level. Accordingly, the City Council will have to authorize additional funding before project costs exceed the approved budgeted amount. In our opinion, Agency management should also notify the Board when project costs are expected to exceed budgeted amounts so that the Board can consider authorizing additional funds before funds are spent or committed.

Agency Capital Cost Accounting Report

The Agency Fiscal and Administrative Services Division produces a monthly Capital Cost Accounting Report.* This report shows on a project-by-project basis, budgeted costs, carryover encumbrances from the prior year, and year-to-date expenditures and encumbrances. The budgeted projects shown on the monthly Capital Cost Report are grouped by project area.

In our opinion, the Agency's Monthly Capital Cost Accounting Report is essentially an excellent management report. However, some improvements are possible. Specifically, the report should be 1) produced efficiently and

* Appendix II is a reproduction of the June 1987 Monthly Capital Cost Accounting Report.

on a timely basis, 2) free from error, and 3) easily reconcilable to the Adopted Capital Budget, budget amendments and costs.

During 1986-87 the Agency's Fiscal and Administrative Services Division produced the Monthly Capital Cost Accounting Report manually by inputting data directly to various computer data files. This process is both labor intensive, time consuming and susceptible to error. As a result, the Monthly Capital Cost Accounting Report was not available for several weeks after the fact and did not always provide an accurate matching of budgeted projects to expenditures and commitments.

The San Antonio Plaza Project Area in the June 1987 Monthly Capital Cost Accounting Report illustrates this point. Specifically, Block 1 and Block 2 Projects are shown in the June 1987 Report as follows:

<u>Project-Area/Projects</u>	<u>Budget</u>	<u>Cost</u>	<u>Percent Cost To Budget</u>
San Antonio Plaza			
Block 1 Projects	\$ 7,614,173	\$15,397,318	202.2
Block 2 Projects	<u>10,165,000</u>	<u>3,263,791</u>	<u>32.1</u>
	<u>\$17,779,173</u>	<u>\$18,661,109</u>	<u>105.0</u>

Source: Redevelopment Agency Year End Capital Cost Accounting Report (unaudited)

Our analysis of the Block 1 projects, however, showed that one of the projects, Retail Improvements, was not originally

budgeted or added to the budget, but has recorded expenditures of over \$9 million. Agency staff explained that the Monthly Capital Cost Accounting Report in this case could not accurately break out project cost to budget based on the Disposition and Development Agreement. For example, \$7 million for retail, which was shown as budgeted for Block 2, should have been shown as Block 1.

In our opinion, a proper matching of project budgets to project expenditures and commitments is essential if the Monthly Capital Cost Accounting Report is to be a useful management report.

During our review, we also noted that it is difficult to reconcile any changes made to the Adopted Capital Budget and reported costs. It was particularly difficult to reconcile costs and budgets for the Convention Center projects because the Agency's budgeted projects are different than the budget basis the contract construction manager uses. As a result, the Agency does not reconcile its budgeted Convention Center projects to the construction manager's contract line items.

In our opinion, Agency Staff's ability to monitor capital projects would be improved if the Agency's Capital Budget for construction projects, such as the Convention Center, was comparable to that being used by the construction manager.

An automated accounting and reporting system was implemented in July 1987. This system is intended to 1) improve the accuracy of accounting information, 2) provide for capital cost accounting at the capital project level and the project area level, and 3) eliminate many of the deficiencies we noted in the manual system. We did not extend our audit to evaluate the effectiveness of the new system in carrying out these intents.

CONCLUSION

Contrary to accepted budget and management principles and Agency Board expectations, the Agency has not controlled its capital budget at the capital project level. As a result, some capital projects have significantly exceeded their authorized budgeted levels while other capital projects have not been started. The Agency prepares a Monthly Capital Cost Accounting Report that can be a useful management report for both the Agency Board and staff. Improving these monthly reports and submitting them to the Board will enhance both the Agency Board and staff's ability to monitor and assess major capital projects.

RECOMMENDATIONS

We recommend that the Redevelopment Agency Board:

Recommendation #6:

Establish a policy clarifying its expectations for the use and control of Agency budgeted capital funds. (Priority 3)

We also recommend that the Redevelopment Agency:

Recommendation #7:

Budget and account for its capital funds at the project level, as well as by project area. (Priority 3)

Recommendation #8:

Include only those projects in the Annual Capital Budget that the Agency or the City can realistically accommodate. Any residual capital revenues over and above the estimated cost of these selected projects should be included in the Agency's Capital Budget as Capital Reserves. (Priority 3)

Recommendation #9:

Improve the quality of its Capital Cost Accounting to produce accurate cost/budget information by budget line item. (Priority 3)

Recommendation #10:

Modify its Cost Accounting Report to facilitate an accurate matching of project costs to project budgets. (Priority 3)

Recommendation #11:

Provide the Board with copies of its Monthly Cost Accounting Report in order to keep the Board apprised of Agency capital project expenditures and commitments. (Priority 3)

Recommendation #12:

Budget its projects in a manner that is consistent and compatible with construction project budgeting. (Priority 3)

Recommendation #13:

Improve the timeliness and accuracy of its Monthly Cost Accounting Report. (Priority 3)

MEMORANDUM

CITY AUDITOR

TO: REDEVELOPMENT AGENCY BOARD	FROM: FRANK M. TAYLOR EXECUTIVE DIRECTOR
SUBJECT: SEE BELOW	DATE: JANUARY 14, 1988
APPROVED:	DATE:

SUBJECT: RESPONSE TO REDEVELOPMENT AGENCY'S CAPITAL
IMPROVEMENT AUDIT

The City Auditor's Report on the Redevelopment Agency Capital Improvement Program has been reviewed by Agency staff. The Auditor's findings and recommendations highlight several significant differences of opinion between the Audit staff and the Agency staff about the methods used by the Redevelopment Agency in planning and carrying out its Capital Improvement Program. The issues revolve primarily around the extent to which Agency plans and capital budgets incorporate the concepts of a management by objectives (MBO) approach.

The following response is organized around the Auditor's Findings and Recommendations.

Finding I

The opportunity exists to enhance the Board's ability to assess the status of the Redevelopment Capital Program.

RESPONSE

The Redevelopment Agency staff recognizes that there are always opportunities to enhance the quality and utility of management reports which are provided to the Agency Board and senior management. While there are several recommendations in the Auditor's Report which staff believes would result in improvements to the Agency's Capital Improvement Program, there are other recommendations which carry to impractical lengths planning and budgeting concepts borrowed from governmental program and performance budgeting.

The principles described on page 10 represent an approach derived from the concepts of management by objectives. One of the key objectives of that approach is to enhance the accountability of individuals or programs. While that

approach may work ideally in some capital budgeting environments, its emphasis on top-down planning and program manager accountability for the achievement of capital improvement plan objectives does not seem appropriate for the City of San Jose Redevelopment Agency for reasons which are described in the following responses.

Additionally, it is worth noting that the book Linkages which is referenced in the Audit Report as support for several recommendations refers almost exclusively to operating budgets as opposed to capital improvement programs or plans. Where the book discusses capital improvement budgeting (page 68) it deals entirely with capital improvement budget administration as opposed to the development and use of five year capital improvement plans.

RECOMMENDATION #1

Develop definitive and quantitative goals and objectives for each project area and prepare a work program to accomplish those objectives.

RESPONSE

Throughout the Auditor's Report is a theme that the Agency Capital Improvement Program would be improved by the development of more detailed objectives and quantifiable goals. This direction is consistent with the City of San Jose's general approach to operational budgeting and to planning major work projects, but it is not a concept which has been integrated into City or Agency five year capital improvement planning.

As the Audit Report states, the opportunity for more detailed identification of goals and objectives for Redevelopment project areas could be realized as early as during preparation of the draft redevelopment project area plans. Inclusion of goals and objectives as part of the plans would be consistent with the kind of top down, accountability focussed planning system which the Audit Report advocates. In the opinion of the Redevelopment Agency staff the development of significantly more detailed redevelopment project area plans could be realized only at the expense of program flexibility which has been a hallmark of the Redevelopment Agency's success. Additionally, given the dynamic nature of the Agency's Five Year Capital Improvement Program, implementation of a formalized goals

and objective capital budgeting system would tend to divert staff attention from identifying new development opportunities and focus instead on carrying out responsibilities of the reporting process. Clearly, such a shift of emphasis would not be in the best interest of the Redevelopment Agency.

To date, the Redevelopment Agency staff has drafted and recommended Plans which are more general than specific in their identification of redevelopment opportunities. This approach has provided the Agency Board with the latitude to respond to development opportunities as the private sector has been willing to initiate them. Behind this preference for a more general approach has been the recognition that redevelopment must rely more upon private sector interests and market opportunities staff developed goals and objectives which may or may not be viable given the constraints of economic circumstances and developer interest.

A notable exception to the Agency's preference for a more general definition of needs and opportunities in project area plans has been where major public projects, including infrastructure, are involved. Additionally, more specific planning has been undertaken in pursuit of development master plans such as the Guadalupe Park Master Plan and the Neighborhood Business District Master Plans for East Santa Clara And Alum Rock. Even more significant, as an example of detailed planning, was the adoption in 1982 of the Center City Development Plan. Agency staff estimates that over 75% of the Plan has been completed or is under construction at this time. A detailed list of accomplishments which are implementing the Plan was provided to the Auditor and is included in the Audit Report.

San Jose's approach to redevelopment capital improvement planning over the past nine years has resulted in a very successful program which has generated over \$384 million in downtown private investment and \$276 million of Agency contributions to key public improvements such as Highway 87 and the Convention Center. Agency staff believes strongly that any benefits which would be gained by developing more detailed Redevelopment Plans would be more than offset by the loss of flexibility which the current system affords. An example which illustrates this point is the Fairmont Hotel. While not described in the approved San Antonio Project Area Plan, the Agency staff had been seeking to encourage construction of a convention hotel of approximately 300 rooms as part of the San Antonio Plaza development. Through the give and take of negotiations between Agency staff and the San Antonio developer, the

hotel which resulted was a world class Fairmont with 580 rooms. In that case, the establishment of a detailed project area objective either through the project area plan or through the capital improvement program process could have created a ceiling of expectation instead of a general framework within which the developer and the Agency were able to deliver a project in which the City justifiably takes great pride.

Conversely, in the area of capital improvement budget planning, Agency staff believes that some project area needs, particularly those involving public improvements, can be identified more clearly and described as project area objectives. Where particular public improvements are needed to enhance or encourage the development of a project area, these improvements should be identified as objectives in the narrative section of the Five Year Capital Improvement Plan. The description of these public improvements should include why they are critical to the successful development of a project area and what timing would be optimal to encourage the investment of private developers.

The recommendation that the Agency develop a separate work program to accomplish project area objectives would duplicate the effort which is currently invested in preparing the Five Year Capital Improvement Plan and in planning the implementation of approved projects. Additionally, to invest significant effort in defining a work program where several development options exist would frequently prove to be an unproductive exercise.

Finally, Agency staff believes that the notion of using a formalized goals and objectives planning process as a means of asserting increased accountability of Agency staff is misguided. The Five Year Capital Improvement Plan is a detailed description of what the Agency Board hopes to have accomplished over that time period. Changing economic circumstances or changing Agency Board priorities will have a much greater effect on whether a particular Five Year Program is realized than will the efforts of Agency staff. It would appear more appropriate to seek the accountability the Auditor is recommending through measuring staff's success in delivering budgeted projects on time and within budget.

RECOMMENDATION #2

Develop a cost estimate for the completion of all Redevelopment Project Areas and identify the essential projects contemplated for each Area.

RESPONSE

As a requirement of State law, each Redevelopment Project Area Plan must include the maximum amount of tax increments which can be collected in carrying out the Plan. Additionally, a debt ceiling must be established for the Project Area and a year must be set by which redevelopment activities will be completed. While these project area time and financial limits must be reasonable, staff has felt it was to the City's advantage not to make them overly restrictive.

As described above, staff proposes to identify as part of the Capital Improvement Planning process those key public improvements which are felt to be critical to the successful redevelopment of a project area. Identification of these critical public improvements and their estimated cost will provide a partial estimate of the costs of completing redevelopment activities in each redevelopment area. Unfortunately, as is the case with the City and most other governmental agencies, the total cost of needed and desired public improvements generally exceeds the funds which are available to undertake them. Additionally, although important projects may be scheduled for the latter years of a Five Year Capital Improvement Plan, it is common that changes in economic circumstances or the emergence of new capital improvement priorities will affect the timing of those projects.

RECOMMENDATION #3

Develop and maintain a record of all budgeted projects which have been completed by Project Area. This record should include the completion date and final cost of the project.

RESPONSE

Beginning with the 1985-86 budget year, the Agency staff will compile budget information by project, including the completion date and total project cost. The Agency's ability to compile and maintain this kind of information will be enhanced by implementation of a new financial management system which has the capability to perform multi-year project budgeting and accounting.

RECOMMENDATION #4

Improve its Capital progress reports by relating actual project accomplishments to Project Area Plan objectives and planned projects and estimating the cost to complete the redevelopment effort.

RESPONSE

The Agency's monthly status reports on capital projects are intended to keep the Agency Board and management abreast of the progress being made on individual projects which are funded by the Redevelopment Agency. The Agency staff spends a great deal of time preparing these reports, and they have seemed to meet Agency Boardmembers' needs to know how projects are proceeding. An attempt to make these monthly reports comprehensive by relating project accomplishments back to Plan objectives and updating the estimated cost to complete the redevelopment effort in each project area would not be practical given the general nature of the redevelopment plans. Alternatively, as discussed in the following response, the completion of an annual review of Redevelopment Plans will provide an efficient means of informing the Board and the community about the progress in each project area.

RECOMMENDATION #5

Include in the narrative for the Five-Year Capital Improvement Program a discussion of the total redevelopment effort, actual program accomplishments, Project Area goals and objectives, and the redevelopment effort remaining to be done.

RESPONSE

The Agency is required by State law to prepare a Biennial Plan Report which summarizes the kind of information suggested by the Auditor for inclusion in the Five Year Capital Improvement Plan. Agency staff recommends that the Redevelopment Plan Status Report be completed annually and be submitted to the Agency Board. Information from the Report could also be summarized in the City's Comprehensive Annual Financial Report. As a general rule, the information contained in this report would only be as specific regarding project area goals and objectives as are the Redevelopment Plans and the Five Year Capital Improvement Plan.

Finding II

The Agency needs to improve its Capital Budget financial accountability.

RESPONSE

Agency staff takes issue with the presentation of Tables IV, V and VI and the conclusions drawn from them for the following reasons. The Auditor has presented and analyzed Budget information which includes only those funds which are intended to be spent by the Agency and excludes those funds which are transferred to City departments for Agency projects. In fact, the Agency's Capital Improvement Budget includes both types of funding. Most projects are funded through both direct Agency expenditures and funds transferred to the City. By analyzing only the portion of project funds which are direct Agency expenditures, the Audit Report leaves the impression that there have been significant over or under expenditures on projects. In fact, if all project budget funds were included in the analysis, the Tables would show that most projects are completed within budgeted resources.

Agency staff has recognized the need to enhance and improve its capital cost accounting system. To that end, an automated accounting system was in the development stage during FY 1986-87 and went "on-line" on July 1, 1987. Most of the manual labor previously required to produce cost reports, has been eliminated.

The Auditor has stated that the Agency's Monthly Capital Cost Accounting Reports are excellent management tools. The Fiscal staff will continue to improve and streamline those reports and other elements of its financial reporting system.

RECOMMENDATION #6

Establish a policy clarifying its expectations for the use and control of Agency budgeted capital funds.

RESPONSE

Beginning with fiscal year 87-88, the Redevelopment Agency staff has been exercising budgetary control by project. This duplicates administratively the operation of a City Council adopted appropriation ordinance. Beginning with the

88-89 fiscal year, staff will prepare an appropriation resolution for Board adoption in order to raise the Agency Board's formal level of budgetary control.

RECOMMENDATION #7

Budget and account for its capital funds at the project level, as well as by project area.

RESPONSE

The Agency has tracked its funds at the project level since December, 1985. On July 1, 1987, the Agency implemented its automated accounting system which continues to track funding and costs on a project basis. The Agency's Budget and budget reports are organized by project areas.

RECOMMENDATION #8

Include only those projects in the Annual Capital Budget that the Agency or the City can realistically accommodate. Any residual capital revenues over and above the estimated cost of these selected projects should be included in the Agency's Capital Budget as Capital Reserves.

RESPONSE

The objective of the Agency staff is to include only those projects in the capital budget which can reasonably be expected to commence during the budget year. Funding for some projects is included in the budget with the expectation that those funds will be spent as private developers take certain action. When the private developer delays these actions due to market fluctuations and economic conditions, redevelopment funds are not expended.

The money which is not required to cover expenses or contract obligations is currently reported as the Agency's projected year end "fund balance." Money from the fund balance is not spent without formal Board authorization. In the future, this fund balance will be appropriated into a Capital Project Reserve for Redevelopment projects identified in the Board approved Five Year Capital Improvement Program.

RECOMMENDATION #9

Improve the quality of its Capital Cost Accounting to produce accurate cost/budget information by budget line item.

RESPONSE

The Audit Report cites no instances where the Capital Cost Accounting Report has contained inaccurate information. Agency staff will continue its efforts to maintain the integrity of the information contained in the Capital Cost Accounting Reports and to insure that project managers have the information they require. At this time staff is not intending to maintain budget information at a level of detail below the categories of Pre-Construction, Land Acquisition and Construction which are used in both the City and Agency budget and accounting systems.

RECOMMENDATION #10

Modify its Cost Accounting Report to facilitate an accurate matching of project costs to project budgets.

RESPONSE

The Capital Cost Accounting Reports track costs by budgeted project, and the automated accounting system is a continuance of the Agency's efforts to improve its reporting systems.

RECOMMENDATION #11

Provide the Board with copies of its Monthly Cost Accounting Report in order to keep the Board apprised of Agency capital project expenditures and commitments.

RESPONSE

The Agency will begin to produce monthly financial reports from the automated system starting in March, 1988. Staff believes that this report which will be prepared for management and legislative review would be more useful to the Board than the Cost Accounting Report which is prepared for project managers. The Monthly Financial Report, in conjunction with the Monthly Project Status Report, will provide the Board a broad perspective on Agency finances and operations.

RECOMMENDATION #12

Budget its projects in a manner that is consistent and compatible with construction project budgeting.

RESPONSE

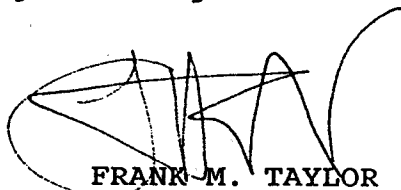
Most Agency capital improvement projects extend past the end of the Fiscal Year in which they are approved. Because the Agency is not limited by the City Charter, use of multi-year appropriations for capital projects is being explored. While the current accounting system cannot accommodate multi-year budgeting, a new accounting system currently under review by the City would be capable of implementing multi-year appropriations. Additionally, fiscal and construction management staff will work to develop a method to reconcile Agency budget and project management reports.

RECOMMENDATION #13

Improve the timeliness and accuracy of its Monthly Cost Accounting Report.

RESPONSE

It has been the objective of the Agency to produce accurate project cost information in an efficient, timely manner. Preparation of the monthly Cost Accounting Report is a high priority. Additionally, beginning July 1, 1987, an on-line financial database was available to provide up-to-date accounting information to project managers and other interested Agency personnel.


FRANK M. TAYLOR
Executive Director

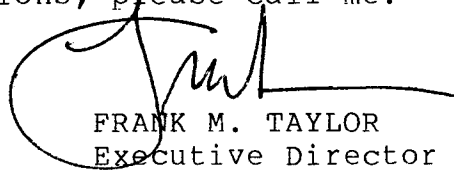
THE REDEVELOPMENT AGENCY OF THE CITY OF SAN JOSE

MEMORANDUM

TO: GERALD SILVA AUDITOR	FROM: FRANK M. TAYLOR EXECUTIVE DIRECTOR
SUBJECT: ACCOMPLISHMENTS OF AGENCY	DATE: NOVEMBER 24, 1987
APPROVED:	DATE:

Per our earlier discussion, I am enclosing a listing of the Agency's accomplishments during the past decade. I would point out that, in the economic impact section, square footage and value are noted only for projects that have been completed or are in fact under construction. No multipliers or other benefit factors are added.

If you have additional questions, please call me.


FRANK M. TAYLOR
Executive Director

Attachment

RECEIVED
NOV 24 1987

CITY AUDITOR

APPENDIX I

ACHIEVEMENTS OF THE REDEVELOPMENT AGENCY SINCE 1979

- o Negotiated release of development rights held by Corwin Booth on most of San Antonio Plaza project (1980)
- o Development of the first strategy plan for downtown adopted by the Agency Board (1980-81), involving extensive citizen participation. This plan is now 75% complete in just six short years.
- o Implementation of financial strategy--financial merger of the project areas (1980-1981)
- o Development of three new redevelopment project areas to implement the plan
 - o Guadalupe Auzeraiis (1983)
 - o Market Gateway (1983)
 - o Century Center (1983)
- o Enhancement of accessibility to downtown
 - o Construction of Almaden Blvd. (1985-87)
 - o Construction of Rt. 87 (1986-87)
 - o Construction of Park Avenue (under construction)
- o Development and assistance for housing in the downtown and frame neighborhoods (first market-rate housing in downtown in over 30 years)
 - o 180 units--The Colonnade (1986)
 - o 32 units--3rd and St. James (1987)
 - o 116 units--Park and Delmas (1987)
 - o 75 units Vintage Tower (under construction)
- o Assistance to 2,237 units of low and moderate income housing city-wide since program inception (1982-1987)
- o Construction of the largest public building in San Jose's history--the 425,000 square foot convention center (under construction)

APPENDIX I

- o Provision of adequate public parking and creation of a parking management zone
 - o Construction/reconstruction of surface parking lots (ongoing)
 - o Construction of a 600-space Block 6 Garage (1982)
 - o Funding of Market Street Garage expansion (700 spaces, 1984)
 - o Provision of 200 public spaces in Koll Garage (1985)
 - o Fountain Alley Garage (659 spaces--to commence in 1988))
 - o 1,200-space garage under convention center (under construction)
 - o 600 spaces, Block 1 office (under construction)
 - o 400 spaces, Fairmont garage (1987)
 - o 300 spaces retail pavilion (under construction)
- o Construction of Museum of Art 40,000 sq. foot addition (under construction)
- o Construction of first major quality hotel in downtown in 60 years--the 584-room Fairmont (1987)
- o Construction of the first major retail development in downtown in 30 years (retail pavilion, under construction)
- o Development and adoption (by numerous public agencies) of an award-winning plan for the Guadalupe River Park (ASLA Honor Award; ASLA Northern California Chapter Merit Award)
- o Implementation of Guadalupe River Park Plan
 - o Acquisition of privately owned land
 - o Construction of a bypass flood control culvert
 - o Design and negotiations for two museums within River Park
 - o Children's Discovery Museum and Rehearsal Hall for San Jose Opera
 - o Technology Center of Silicon Valley
- o Renovation of major public open spaces in Downtown
 - o Gore Park (1987)
 - o Ryland Park (1987)
 - o Plaza Park (budgeted for 1988)
- o The Redevelopment Agency in 1983 put the package together that resulted in San Jose winning the competition for the Technology Center of Silicon Valley

APPENDIX I

- o Upholding quality standards
 - o Institution of San Jose's first Urban Design Review Board to assure the highest quality development
 - o Development of policy to include local architects in public projects
 - o Hiring world-class architects for public projects
 - o Mitchell-Giurgola--Convention Center
 - o Riccardo Legoretta--Technology Center/Children's Discovery Museum
 - o Skidmore, Owings & Merrill--Museum of Art
 - o Requiring private sector to hire quality architects
 - o Skidmore, Owings & Merrill--San Antonio Plaza
 - o Hellmuth Obata Kassabaum--Fairmont, Koll Bldg, Ten Almaden
 - o Jon Jerde--retail pavilion
 - o Arquitectonica--Hotel East/Ramada Renaissance
- o Winning Design Awards
 - o Guadalupe River Park (EDAW)
 - o San Antonio Master Plan (S.O.M.)
- o Industrial Development
 - o Development of economic opportunity areas that have consistently provided the highest percentage of industrial development and highest number of jobs in San Jose
 - o Rincon de los Esteros (4,500 total acres)
 - o Edenvale (2,100 acres)

In these two areas, 58,500 new, permanent, full-time jobs were created between 1978 and 1988
- o Implementation of major public improvements to make these areas attractive to private investment
 - o Road widenings
 - o Bridge construction
 - o Sewers, utilities and other infrastructure needs
 - o Formation of (and contribution to) assessment districts
- o Turning San Jose's image around from that of a bedroom community to a major employment center

APPENDIX I

- o Marketing/Economic Development
 - o New development downtown (1978-1988)
 - o Office 3,103,000 sq ft.
 - o Retail 208,000 sq. ft.
 - o Hotel rooms 768 rooms
 - o Residential 255 units
 - o New investment downtown (1978-1988)
 - o Office \$358.4 million
 - o Retail 27.5 million
 - o Hotel 112.0 million
 - o Residential 28.0 million
 - TOTAL \$525.9 million
 - o New development in industrial areas:
 - o 25,500,000 sq. ft. of new industrial space was built valued at \$1,800,000,000 during the period from 1978-1988.

REDEVELOPMENT CAPITAL PROJECTS
CAPITAL COSTS BY AREA
As of 06/30/87

Project Area	Annual Budget + Carryovers	YTD Exps & Encls	Balance Remaining	% Used
Century Center	9,133,546	1,816,823	7,316,723	20%
Edenvale	8,014,776	6,049,898	1,964,878	75%
Guadalupe-Auzerais	131,334,447	124,339,103	6,995,344	95%
Julian-Stockton	1,670,873	846,789	824,084	51%
Market Gateway	5,368,736	2,472,829	2,895,907	46%
New Projects Area	1,300,000	688,784	611,216	53%
Park Center Plaza	2,451,700	1,446,279	1,005,421	59%
Pueblo Uno	219,173	223,666	(4,493)	102%
Rincon de los Esteros	6,089,400	3,037,018	3,052,382	50%
Routes 85/87	19,664,400	14,856,005	4,808,395	76%
San Antonio Plaza	31,194,849	27,164,002	4,030,847	87%
TOTAL	\$216,441,900	\$182,941,196	\$33,500,704	85%

09/21/87
06/89/87 Data
SUMAREA

Note: The Cost Center Report does not include previous year accrual reversals
nor current year accruals.

COST CENTER SUMMARY
CENTURY CENTER
JUNE - FISCAL YEAR 1986-87

Name of Project	CITY FUNDS				DIRECT AGENCY FUNDS				CITY & AGENCY FUNDS				\$ USED		
	Budget	Carryover	Encs	Exp/Enc	Balance	Budget	Carryover	Enc	Exp/Enc	Balance	Total Budget	Total Carryover		Total Enc/Exps	Balance
Downtown Loan Program	0	0	0	0	0	470,000	0	470,000	0	0	470,000	0	470,000	0	100%
East Gateway	0	5,000	1,740	3,260		600,000	5,473	63,806	541,667		600,000	10,473	65,546	544,927	11%
Historic Renovation	25,000	0	1,697	23,303		225,000	5,073	10,742	219,331		250,000	5,073	12,439	242,634	5%
Misc Public Improvs	41,000	5,000	481	45,519		41,000	0	0	41,000		82,000	5,000	481	86,519	1%
Prkg Garages (Fin Alley)	2,000	30,000	3,521	28,479		998,000	5,990,000	993,356	5,994,644		1,000,000	6,020,000	996,877	6,023,123	14%
Santa Clara Street	100,000	0	0	100,000		0	0	0	0		100,000	0	0	100,000	0%
Transit Mall Emerg Prg	0	0	0	0	0	591,000	0	271,480	319,520		591,000	0	271,480	319,520	46%
	168,000	40,000	7,439	200,561		2,925,000	6,000,546	1,809,384	7,116,162		3,093,000	6,040,546	1,816,823	7,316,723	20%

SUMC87-04
09/21/87
06/89/87 Data

COST CENTER REPORT
CENTURY CENTER - JUNE FY 1986-87
CITY FUND 456

Name of Project	Budget Amount	Carryover	Transfers to	Current	Expenditures	Encumbrance	Expenditures &	Balance	Expenditures	Total	Total	Expenditures &	\$ USED
		Encs	City Funds	Month	YTD	Balance	Encumbrances	Remaining	in Prev Yrs	Expenditures &	Transfers	Encumbrances in	
							FY 86-87			Encumbrances	Prev Yrs	Excess of Transfers	
East Gateway	0	5,000	36,000	0	1,740	0	1,740	3,260	0	1,740	0	(34,260)	338
Historic Renovation	25,000	0	0	452	1,697	0	1,697	23,303	44	1,741	0	1,741	78
Misc Public Impmts	41,000	5,000	0	0	481	0	481	45,519	300	781	10,000	(9,219)	18
Parking Garages	2,000	30,000	68,100	28	3,521	0	3,521	28,479	2,590	6,111	0	(61,989)	118
Santa Clara Street	100,000	0	0	0	0	0	0	100,000	0	0	0	0	08
TOTAL	168,000	40,000	104,100	480	7,439	0	7,439	200,561	2,934	10,373	10,000	(103,727)	48

TKC87-04
09/21/87
06/89/87 Data

COST CENTER REPORT
CENTURY CENTER - JUNE FY 1986-87
DIRECT AGENCY FUND 500

APPENDIX II

Name of Project	Budget Amount	Carryover Enc	Current Month Expenditures	Expenditures YTD	Encumbrance Balance	Expenditures & Encumbrances FY 86-87	Balance Remaining	Expenditures in Prev Yrs	Total Expenditures & Encumbrances	\$ USED
Downtown Loan Program	470,000	0	0	467,000	3,000	470,000	0	0	470,000	100%
East Gateway	600,000	5,473	0	25,000	38,806	63,806	541,667	0	63,806	11%
Historic Renovation	225,000	5,073	0	3,406	7,336	10,742	219,331	0	10,742	5%
Misc Public Impvts	41,000	0	0	0	0	0	41,000	0	0	0%
Parking Garage (Fountain Alley)	998,000	5,990,000	0	955,264	38,092	993,356	5,994,644	624	993,980	14%
Transit Mall Emery Program:										
Free Parking	185,000	0	0	0	0	0	185,000	0	0	0%
Shuttlebus Service	175,000	0	0	133,022	0	133,022	41,978	0	133,022	76%
Street Sweeping	5,000	0	0	0	0	0	5,000	0	0	0%
Loan & Promo Programs	226,000	0	1	138,458	0	138,458	87,542	0	138,458	61%
TOTAL	2,925,000	6,000,546	1	1,722,150	87,234	1,809,384	7,116,162	624	1,810,008	20%

TKDACC87-04
09/21/87
06/89/87 Data

APPENDIX III

COST CENTER SUMMARY
EDENVALE
JUNE - FISCAL YEAR 1986-87

Name of Project	Budget	CITY FUNDS			DIRECT AGENCY FUNDS				CITY & AGENCY FUNDS				\$ USED
		Carryover Enc	Exp/Enc	Balance	Budget	Carryover Enc	Exp/Enc	Balance	Total Budget	Total Carryover Enc	Total Exp/Exps	Balance	
Bernal Monterey Interchg-Constr	0	147,921	33,819	114,102	0	0	0	0	0	147,921	33,819	114,102	238
Bernal Monterey Interchg-Land	0	10,000.00	755	9,245	0	0	0	0	0	10,000	755	9,245	85
Branhae Ln Bridge-Constr	185,000	38,100	39,178	183,922	0	0	0	0	185,000	38,100	39,178	183,922	185
Branhae Ln Bridge-Land	15,000	5,000	0	20,000	0	0	0	0	15,000	5,000	0	20,000	05
Branhae Ln-Coyote Crt/Hellyer	0	19,900	11,440	8,460	0	0	0	0	0	19,900	11,440	8,460	578
Coyote River Park Impvts	532,000	17,955	499,268	50,687	0	0	0	0	532,000	17,955	499,268	50,687	918
Exp Edenvale San Supp Ph II	200,000	4,569,000	4,801,184	(32,184)	0	0	0	0	200,000	4,569,000	4,801,184	(32,184)	1018
Fontanoso Bridge-Constr	200,000	183,400	188,304	195,096	0	0	0	0	200,000	183,400	188,304	195,096	498
Fontanoso Bridge-Land	0	0	0	0	0	0	0	0	0	0	0	0	NA
Fontanoso/Hellyer to Coyote	0	33,600	19,229	14,371	0	0	0	0	0	33,600	19,229	14,371	578
Fontanoso Extension	393,000	0	0	393,000	0	0	0	0	393,000	0	0	393,000	08
Hellyer Av 101 Ramp S300s	0	124,200	107,445	16,755	0	0	0	0	0	124,200	107,445	16,755	878
Hellyer Av/S300'-Fontanoso	0	82,700	48,037	34,663	0	0	0	0	0	82,700	48,037	34,663	588
Hellyer Av/Fontanoso Assess Dist	158,683	0	0	158,683	0	0	0	0	158,683	0	0	158,683	05
Hellyer/Fontanoso/Piercy-Constr	0	0	56,038	(56,038)	0	3,700	3,700	0	0	3,700	59,738	(56,038)	16158
Hellyer/Fontanoso/Piercy-Land	0	5,000	0	5,000	0	0	0	0	0	5,000	0	5,000	05
Hellyer Landscpg	240,000	0	0	240,000	0	0	0	0	240,000	0	0	240,000	05
Hellyer/Tenant Comm	0	0	0	0	0	0	0	0	0	0	0	0	-
Master Plan Landscpg	51,317	0	1,615	49,702	0	36,200	36,231	(311)	51,317	36,200	37,846	49,671	438
Misc Public Impvts	75,000	72,800	75,185	72,615	75,000	0	0	75,000	150,000	72,800	75,185	147,615	348
Sanitary Sewer Sys	0	18,700	18,275	475	0	0	0	0	0	18,700	18,275	475	008

APPENDIX 11

COST CENTER SUMMARY
EDENWALE
JUNE - FISCAL YEAR 1986-87

SUNE87-04
09/21/87
06/89/87 Data

Name of Project	Budget	CITY FUNDS			DIRECT AGENCY FUNDS				CITY & AGENCY FUNDS				% USED
		Carryover Enc	Exp/Enc	Balance	Budget	Carryover Enc	Exp/Enc	Balance	Total Budget	Total Carryover Enc	Total Exp/Encs	Balance	
Storm Sewer, Exp Area	0	39,800	39,930	(130)	0	0	0	0	0	39,800	39,930	(130)	100%
Tennant Av Bridge-Const	20,000	38,200	40,124	18,076	0	0	0	0	20,000	38,200	40,124	18,076	69%
Tennant Av Bridge-Land	550,000	5,000	0	555,000	0	0	0	0	550,000	5,000	0	555,000	0%
Traffic Signals	0	0	1,831	(1,831)	0	0	0	0	0	0	1,831	(1,831)	-
Water Distr Sys	0	18,600	18,663	(63)	0	0	9,647	(9,647)	0	18,600	28,310	(9,710)	152%
	2,620,000	5,429,876	6,000,320	2,049,556	75,000	39,900	49,578	65,322	2,695,000	5,469,776	6,049,898	2,114,878	74%

APPENDIX 11

COST CENTER REPORT
EDENVALE - JUNE FY 1986-87
CITY FUND 400

2

Name of Project	Budget Amount	Carryover Encs	Transfers to City Funds YTD	Current Month Expenditures	Expenditures YTD	Encumbrance Balance	Expenditures & Encumbrances FY 86-87	Balance Remaining	Expenditures in Prev Yrs	Total Expenditures & Encumbrances	Total Transfers Prev Yrs	Expenditures & Encumbrances in Excess of Transfers	% USED
Bernal Monterey Interchg-Constr	0	147,921	0	0	25,605	8,214	33,819	114,102	1,683,479	1,717,298	50,000	1,667,298	23%
Bernal Monterey Interchg-Land	0	10,000	0	0	755	0	755	9,245	0	755	0	755	8%
Branhae Ln Bridge-Constr	185,000	38,100	0	274	1,032	38,146	39,178	183,922	30,400	69,578	6,900	62,678	18%
Branhae Ln Bridge-Land	15,000	5,000	0	0	0	0	0	20,000	0	0	0	0	0%
Branhae Ln-Coyote Crk/Hellyer	0	19,900	0	0	2,268	9,172	11,440	8,460	58,300	69,740	161,000	(91,260)	57%
Coyote River Park Impvts	532,000	17,955	0	1,708	39,493	459,775	499,268	50,687	53,600	552,868	80,000	472,868	91%
Exp Edenvale San Supp Ph 11	200,000	4,569,000	0	11,563	4,798,014	3,170	4,801,184	(32,184)	0	4,801,184	4,300,000	501,184	101%
Fontanoso Bridge-Constr	200,000	183,400	0	752	9,917	178,387	188,304	195,096	93,100	281,404	560,200	(278,796)	49%
Fontanoso Bridge-Land	0	0	0	0	0	0	0	0	0	0	0	0	-
Fontanoso/Hellyer to Coyote	0	33,600	0	0	2,887	16,342	19,229	14,371	87,200	106,429	0	106,429	57%
Fontanoso Extension	393,000	0	0	0	0	0	0	393,000	0	0	0	0	0%
Hellyer Av 101 Ramp 5300s	0	124,200	0	0	0	107,445	107,445	16,755	23,900	131,345	0	131,345	87%
Hellyer Av/5300'-Fontanoso	0	82,700	0	0	6,711	41,326	48,037	34,663	179,700	227,737	0	227,737	58%
Hellyer/Fontanoso Assess Dist	158,683	0	0	0	0	0	0	158,683	0	0	0	0	0%
Hellyer/Fontanoso/Piercy-Constr	0	0	0	124	56,038	0	56,038	(56,038)	2,300	58,338	1,300	57,038	-
Hellyer/Fontanoso/Piercy-Land	0	5,000	0	0	0	0	0	5,000	0	0	0	0	0%
Hellyer Landscp	240,000	0	0	0	0	0	0	240,000	247,000	247,000	1,187,000	(940,000)	0%
Hellyer/Tennant Conn	0	0	0	0	0	0	0	0	0	0	0	0	-
Master Plan Landscp	51,317	0	0	21	1,615	0	1,615	49,702	1,000	2,615	1,100	1,515	3%
Misc Public Impvts	0	72,800	0	196	56,190	18,995	75,185	(2,385)	183,700	258,885	0	258,885	103%

COST CENTER REPORT
RENEWAL - JUNE FY 1986-87
CITY FUND 400

APPENDIX II

Name of Project	Budget Amount	Carryover Encs	Transfers to City Funds YTD	Current Month Expenditures	Expenditures YTD	Encumbrance Balance	Expenditures & Encumbrances FY 86-87	Balance Remaining	Expenditures in Prev Yrs	Total Expenditures & Transfers Prev Yrs	Expenditures & Encumbrances in Excess of Transfers	% USED	
Sanitary Sewer Sys	0	18,700	0	11	3,441	14,834	18,275	425	156,100	174,375	502,400	(328,025)	98%
Storm Sewer, Exp Area	0	39,800	0	0	5,530	34,400	39,930	(130)	131,900	171,830	1,155,000	(983,170)	100%
Tenant Av Bridge-Constr	20,000	38,200	0	412	1,898	38,226	40,124	18,076	6,400	46,524	0	46,524	69%
Tenant Av Bridge-Land	550,000	5,000	0	0	0	0	0	555,000	0	0	0	0%	
Traffic Signals	0	0	0	0	1,831	0	1,831	(1,831)	13,000	14,831	900	13,931	-
Water Distr Sys	0	18,600	0	0	1,780	16,883	18,663	(63)	63,400	82,063	501,000	(418,937)	100%
TOTAL	2,545,000	5,429,876	0	15,061	5,015,005	985,315	6,000,320	1,974,556	3,014,479	9,014,799	8,506,800	507,999	75%

TKEN87
09/21/87
06/89/87 Data

APPENDIX II

COST CENTER REPORT
EDENWALE - JUNE FY 1986-87
DIRECT AGENCY FUND 501

Name of Project	Budget Amount	Carryover Enc	Current Month Expenditures	Expenditures YTD	Encumbrance Balance	Expenditures & Encumbrances FY 86-87	Balance Remaining	Expenditures in Prev Yrs	Total Expenditures & Encumbrances	% USED
Hellyer/Fontanos/Piercy-Constr	0	3,700	0	0	3,700	3,700	0	0	3,700	100%
Master Plan Landscaping	0	36,200	0	36,231	0	36,231	(31)	0	36,231	100%
Misc Public Impvts	75,000	0	0	0	0	0	75,000	0	0	0%
Water Distribution System	0	0	0	9,647	0	9,647	(9,647)	0	9,647	-
TOTAL	75,000	39,900	0	45,878	3,700	49,578	65,322	0	49,578	43%

TK0AEB7
09/21/87
06/89/87 Data

COST CENTER SUMMARY
GUADALUPE ALZEMAIS
JUNE - FY 1986-87

APPENDIX II

Name of Project	CITY FUNDS			DIRECT AGENCY FUNDS			CITY & AGENCY FUNDS			% USED
	Budget	Carryover Enc	Exp/Enc Balance	Budget	Carryover Enc	Exp/Enc Balance	Total Budget	Total Carryover Enc	Total Exp/Encs Balance	
Almaden Blvd Ext	0	20,000	12,778 7,222	0	0	0	0	20,000	12,778 7,222	64%
Almaden Blvd-Land	0	665	0 665	0	0	0	0	665	0 665	0%
Almaden Blvd Ph II	411,000	1,338,680	1,512,518 237,162	46,000	0	1,814 44,186	457,000	1,338,680	1,514,332 281,348	84%
Childrens Discov Mtn	200,000	0	17,503 182,497	1,800,000	0	2,442,337 (642,337)	2,000,000	0	2,459,840 (459,840)	123%
CONVENTION CENTER-										
Arch & Eng	0	0	0	0	1,690,800	1,436,692 254,108	0	1,690,800	1,436,692 254,108	85%
Cogeneration	0	26,500	26,505 (5)	0	0	0	0	26,500	26,505 (5)	100%
Construction	6,916,000	35,300	96,705 6,854,595	83,751,900	5,463,078	91,959,717 (2,744,739)	90,667,900	5,498,378	92,056,422 4,109,856	94%
Constr Conting	350,000	0	0 350,000	154,000	0	0 154,000	504,000	0	0 504,000	0%
Constr Mgmt	0	0	0	0	2,203,499	4,977,383 (2,773,884)	0	2,203,499	4,977,383 (2,773,884)	224%
IS Art Fund	0	0	0	94,000	0	910 93,090	94,000	0	910 93,090	1%
Median Landscap	310,000	250,000	305,744 254,256	0	0	0	310,000	250,000	305,744 254,256	55%
Site Delivery	0	10,000	543 9,457	150,000	0	1,022,492 (872,492)	150,000	10,000	1,023,035 (863,035)	63%
Storm Drain/Amz	0	20,000	0 20,000	0	0	0	0	20,000	0 20,000	0%
Testing & Spec Eng	75,000	36,400	39,962 71,438	583,000	48,692	82,805 548,887	658,000	85,092	122,767 620,325	17%
Guadalupe River Pk Improvs	1,315,000	128,600	152,993 1,290,607	769,000	142,000	1,841,068 (930,068)	2,084,000	270,600	1,994,061 360,539	85%
Guadalupe River Park-Flood	938,000	4,322,100	5,691,744 (431,644)	104,000	0	148,317 (44,317)	1,042,000	4,322,100	5,840,061 (475,961)	109%
Guadalupe River Park-Land	606,000	20,000	55,524 570,476	6,055,000	5,073	6,148,573 (88,500)	6,661,000	25,073	6,204,097 481,976	93%
Historic Homes Reloc	500,000	5,000	776,376 (271,376)	0	0	32,698 (32,698)	500,000	5,000	809,074 (304,074)	160%
Land Acq for Dev	0	5,700	5,096 604	0	0	52,210 (52,210)	0	5,700	57,306 (51,606)	1005%

COST CENTER SUMMARY
GUADALUPE ALZARRAIS
JUNE - FY 1986-87

Name of Project	CITY FUNDS				DIRECT AGENCY FUNDS				CITY & AGENCY FUNDS				
	Budget	Carryover Enc	Exp/Enc	Balance	Budget	Carryover Enc	Exp/Enc	Balance	Total Budget	Total Carryover Enc	Total Enc/Exps	Balance	% USED
Market Street Impvts	100,000	0	0	100,000	0	0	0	0	100,000	0	0	100,000	0%
Misc Public Impvts	75,000	16,300	6,292	85,008	75,000	14,860	214,000	(124,140)	150,000	31,160	220,292	(39,132)	122%
Weigh Revit Imp] Fd	545,500	0	430,269	115,231	29,000	0	34,634	(5,634)	574,500	0	464,903	109,597	81%
Part Av Widening	682,000	3,330,000	3,548,845	463,155	0	0	0	0	682,000	3,330,000	3,548,845	463,155	88%
Parking Lease	0	0	0	0	75,000	0	0	75,000	75,000	0	0	75,000	0%
Street Impvts/Beaut	100,000	0	1,956	98,044	900,000	0	265,721	634,279	1,000,000	0	267,677	732,323	27%
Tech Cntr-Land	250,000	300	7,521	242,779	2,130,000	0	319,110	1,810,890	2,380,000	300	326,631	2,053,669	14%
Tech Cntr-Msa	0	0	466	(466)	1,500,000	0	40	1,499,960	1,500,000	0	506	1,499,494	0%
Tech Cntr Pkwy	300,000	0	313,051	(13,051)	0	0	0	0	300,000	0	313,051	(13,051)	104%
Tech Cntr-Pkg Impvts	62,000	325,000	356,099	30,901	7,000	0	92	6,908	69,000	325,000	356,191	37,809	90%
	13,735,500	9,890,545	13,358,490	10,267,555	98,222,900	9,568,002	110,980,613	(3,189,711)	111,958,400	19,458,547	124,339,103	7,677,844	95%

SUMSAB7-04
09/21/87

COST CENTER REPORT
 GUADALUPE ALTERAIS - JUNE FY 1986-87
 DIRECT AGENCY FUND 502

Name of Project	Budget Account	Carryover Enc	Current Month Expenditures	Expenditures YTD	Encumbrance Balance	Expenditures & Encumbrances FY 86-87	Balance Remaining	Expenditures in Prev Yrs	Total Expenditures & Encumbrances	% USED
Alameda Blvd Ph 11	46,000	0	878	1,814	0	1,814	44,186	0	1,814	4%
Children's Discov Mus	1,800,000	0	22,694	175,708	2,266,629	2,442,337	(642,337)	0	2,442,337	136%
CONVENTION CENTER- Arch & Eng	0	1,690,800	265,499	1,313,760	1,545,499	1,436,692	254,108	2,958,300	4,394,992	85%
Cogeneration	0	0	0	0	0	0	0	4,500	4,500	-
Construction	83,751,900	5,463,078	1,479,658	10,961,337	80,998,380	91,959,717	(2,744,739)	1,383,600	93,343,317	103%
Constr Conting	154,000	0	0	0	0	0	154,000	0	0	0%
Constr Mgmt	0	2,203,499	120,131	1,209,997	3,767,386	4,977,383	(2,773,884)	403,200	5,380,583	226%
IS Art Fund	94,000	0	0	910	0	910	93,090	0	910	1%
Site Delivery	150,000	0	3,358	981,684	40,808	1,022,492	(872,492)	2,485,630	3,508,122	-
Testing & Spec Eng	583,000	48,692	4,070	72,805	10,000	82,805	548,887	131,600	214,405	13%
Guadalupe River Park-Flood	104,000	0	0	567	147,750	148,317	(44,317)	0	148,317	143%
Guadalupe River Park Impvts	769,000	142,000	1,708,503	1,829,376	11,692	1,841,068	(930,068)	43,400	1,884,468	202%
Guadalupe River Park-Land	6,055,000	5,073	71,407	5,997,823	150,750	6,148,573	(88,500)	6,950,300	13,098,873	101%
Historic Homes Relocation	0	0	0	30,668	2,030	32,698	(32,698)	0	32,698	-
Land Acq for Dev	0	0	0	52,210	0	52,210	(52,210)	89,369	141,579	-
Misc Public Impvts	75,000	14,860	8,393	142,411	71,589	214,000	(124,140)	900	214,900	238%
Neighborhood Revit Imp Fd	29,000	0	10,306	34,634	0	34,634	(5,634)	0	34,634	119%
Parking Lease	75,000	0	0	0	0	0	75,000	0	0	0%
Street Impvts/Beaut	900,000	0	12,090	52,620	213,101	265,721	634,279	0	265,721	30%
Tech Cntr-Land	2,130,000	0	0	319,110	0	319,110	1,810,890	382,726	701,836	15%
Tech Cntr-Mus	1,500,000	0	0	40	0	40	1,499,960	0	40	0%
Tech Cntr-Play	0	0	0	0	0	0	0	0	0	-
Tech Cntr-Prg Impvts	7,000	0	0	92	0	92	6,908	0	92	1%
TOTAL	98,222,900	9,568,002	3,706,987	23,177,566	89,225,614	110,980,613	(3,189,711)	14,833,525	125,814,138	103%

TK06687

COST CENTER REPORT
GUADALUPE ALZEMALIS - JUNE FY 1986-87
CITY FUND 454

Name of Project	Budget Amount	Carryover Encs	Transfers to City Funds YTD	Current Month Expenditures	Expenditures YTD	Encumbrance Balance	Expenditures & Encumbrances FY 86-87	Balance Remaining	Expenditures in Prev Yrs	Total Expenditures & Encumbrances	Total Transfers Prev Yrs	Expenditures & Encumbrances in Excess of Transfers	\$ USED
Aladen Blvd Ext	0	20,000	0	658	12,778	0	12,778	7,222	2,136,400	2,149,178	2,259,100	(109,922)	645
Aladen Blvd-Land	0	665	0	0	0	0	0	665	196,600	196,600	244,600	(48,000)	0%
Aladen Blvd Ph 11	411,000	1,338,680	0	7,478	843,449	669,069	1,512,518	237,162	20,200	1,532,718	1,000,000	532,718	865
Children's Discov Msa	200,000	0	0	3,798	17,503	0	17,503	182,497	0	17,503	0	17,503	9%
CONVENTION CENTER-													
Arch & Eng	0	0	0	0	0	0	0	0	0	0	0	0	-
Cogeneration	0	26,500	0	0	26,505	0	26,505	(5)	81,500	108,005	110,000	(1,995)	100%
Construction	6,916,000	35,300	0	15,223	96,705	0	96,705	6,834,595	56,400	153,105	711,300	(558,195)	1%
Constr Conting	350,000	0	0	0	0	0	0	350,000	0	0	0	0	0%
Constr Mgmt	0	0	0	0	0	0	0	0	0	0	0	0	-
Median Landscaping	310,000	250,000	0	2,812	284,706	21,038	305,744	254,256	26,000	331,744	385,000	(53,256)	55%
Site Delivery	0	10,000	0	0	543	0	543	9,457	0	543	0	543	5%
Storm Drain/Roz	0	20,000	0	0	0	0	0	20,000	548,100	548,100	0	548,100	0%
Test & Spec Eng	75,000	36,400	0	0	39,962	0	39,962	71,438	443,300	483,262	110,000	373,262	365
Guad River Pk Impvts	1,315,000	128,600	0	3,413	117,718	35,275	152,993	1,290,607	2,200	155,193	100,000	55,193	11%
Guad River Pk-Flood	938,000	4,322,100	1,200,000	1,431,750	3,673,453	2,018,291	5,691,744	(431,644)	541,200	6,232,944	5,653,400	(620,456)	108%
Guad River Pk-Land	606,000	20,000	400,000	11,352	55,524	0	55,524	570,476	67,500	123,024	2,000	(278,976)	9%
Historic Homes Reloc	500,000	5,000	0	184,409	503,876	272,500	776,376	(271,376)	0	776,376	0	776,376	154%
Land Acq for Dev	0	5,700	0	11	4,431	665	5,096	604	500	5,596	0	5,596	89%
Market Street Impvts	100,000	0	0	0	0	0	0	100,000	0	0	0	0	0%
Misc Public Impvts	75,000	16,300	0	0	0	6,292	6,292	85,008	36,900	43,192	30,754	12,438	7%
Neigh Revit Impl Fd	545,500	0	49,500	2,345	9,569	420,700	430,269	115,231	7,300	437,569	0	388,069	79%
Park Av Widening	682,000	3,330,000	0	327,847	1,282,792	2,266,053	3,548,845	463,155	287,500	3,836,345	3,653,000	183,345	88%

COST CENTER REPORT
GUADALUPE AUERHAIS - JUNE FY 1986-87
CITY FUND 454

Name of Project	Budget Amount	Carryover Encls	Transfers to City Funds YTD	Current Month Expenditures	Expenditures YTD	Encumbrance Balance	Expenditures & Encumbrances FY 86-87	Balance Remaining	Expenditures in Prev Yrs	Total Expenditures & Encumbrances	Total Transfers Prev Yrs	Expenditures & Encumbrances in Excess of Transfers	% USED
Street Impvts/Beaut	100,000	0	0	178	1,956	0	1,956	98,044	0	1,956	0	1,956	28
Tech Cntr-Land	250,000	300	0	7,488	7,521	0	7,521	242,779	0	7,521	0	7,521	38
Tech Cntr-Hsa	0	0	0	0	466	0	466	(466)	0	466	0	466	-
Tech Cntr Pkwy (Overcross)	300,000	0	613,000	199	12,274	300,777	313,051	(13,051)	138,000	451,051	0	(161,949)	104%
Tech Cntr-Frtg Impvts (Underc	62,000	325,000	0	64	325,523	30,576	356,099	30,901	6,400	362,499	400,000	(37,501)	92%
TOTAL	13,735,500	9,890,545	2,262,500	1,999,225	7,317,254	6,041,236	13,358,490	10,267,555	4,596,000	17,954,490	14,659,154	1,032,836	57%

TKG487
09/21/87
06/89/87 Data

COST CENTER SUMMARY
JULIAN STOCKTON
JUNE - FY 1986-87

APPENDIX II

SUM387-04
09/21/87
06/89/87 Data

Name of Project	CITY FUNDS				DIRECT AGENCY FUNDS				CITY & AGENCY FUNDS				
	Budget	Carryover	Exp/Enc	Balance	Budget	Carryover	Exp/Enc	Balance	Total Budget	Total Carryover	Total Enc/Exps	Total Balance	\$ USED
Dev Commitments-Land Acq	0	0	0	0	0	3,600	8,000	(4,400)	0	3,600	8,000	(4,400)	2223
Historic Trails	0	30,500	10,332	20,168	0	1,300	2,846	(1,546)	0	31,800	13,178	18,622	413
Misc Public Improvs	0	10,000	53,285	(43,285)	0	100,000	132,550	(32,550)	0	110,000	185,835	(75,835)	1691
Street Beaut/Part Improvs	800,000	0	607,963	192,037	0	0	0	0	800,000	0	607,963	192,037	765
Streets/Landscap	100,000	20,000	410	119,590	0	0	3	(3)	100,000	20,000	413	119,587	91
Streets/Utilities	0	0	25,752	(25,752)	0	0	0	0	0	0	25,752	(25,752)	-
West & North Gateways	0	0	175	(175)	600,000	5,473	5,473	600,000	600,000	5,473	5,448	599,825	11
	900,000	60,500	697,917	262,583	600,000	110,373	148,872	561,501	1,500,000	170,873	846,789	824,084	513

COST CENTER REPORT
JULIAN STOCKTON - JUNE FY 1986-87
CITY FUND 453

APPENDIX II

TKJ587
09/21/87
06/89/87 Data

Name of Project	Budget Amount	Carryover Encls	Transfers to City Funds YTD	Current Month Expenditures	Expenditures YTD	Encumbrance Balance	Expenditures & Encumbrances FY 86-87	Balance Remaining	Expenditures in Prev Yrs	Total Expenditures & Encumbrances	Total Transfers Prev Yrs	Expenditures & Encumbrances in Excess of Transfers	\$ USED
Historic Trails	0	30,500	0	0	10,332	0	10,332	20,168	222,900	233,232	276,000	(42,768)	345
Misc Public Impvts	0	10,000	0	19,157	53,285	0	53,285	(43,285)	500	53,785	0	53,785	5335
Street Beaut/Pvt Impvts	800,000	0	600,000	0	505,569	102,394	607,963	192,037	0	607,963	0	7,963	765
Streets/Landscaping	100,000	20,000	0	0	410	0	410	119,590	2,500	2,910	0	2,910	05
Streets/Utilities	0	0	20,000	4,624	25,752	0	25,752	(25,752)	700	26,452	0	6,452	-
West & North Gateways	0	0	7,500	0	175	0	175	(175)	500	675	0	(6,825)	-
TOTAL	900,000	60,500	627,500	23,781	595,523	102,394	697,917	262,583	227,100	925,017	276,000	21,517	735

COST CENTER REPORT
JULIAN STOCKTON - JUNE FY 1986-87
DIRECT AGENCY FUND 503

Name of Project	Budget Amount	Carryover Enc	Current Month Expenditures	Expenditures YTD	Encumbrance Balance	Expenditures & Encumbrances FY 86-87	Balance Remaining	Expenditures in Prev Yrs	Total Expenditures & Encumbrances	\$ USED
Dev Comaents-Land Acq	0	3,600	0	8,000	0	8,000	(4,400)	0	8,000	2228
Historic Trails	0	1,300	412	1,996	850	2,846	(1,546)	16,600	19,446	2198
Misc Public Improvs	0	100,000	21,300	49,787	82,763	132,550	(32,550)	0	132,550	1338
Streetscapes/Landscapes	0	0	0	3	0	3	(3)	0	3	-
West & North Gateways	600,000	5,473	0	0	5,473	5,473	600,000	0	5,473	18
TOTAL	600,000	110,373	21,712	59,786	89,086	148,872	561,501	16,600	165,472	218

TKDMSB7
09/21/87
06/89/87 Data

APPENDIX II

COST CENTER SUMMARY MARKET GATEWAY JUNE - FY 1986-87

SUM687-04
09/21/87
06/89/87 Data

Name of Project	C I T Y F U N D S			D I R E C T A G E N C Y F U N D S			C I T Y & A G E N C Y F U N D S					
	Budget	Carryover Enc	Exp/Enc Balance	Budget	Carryover Enc	Exp/Enc Balance	Total Budget	Total Carryover	Total Enc/Exps	Balance		
First Street Impvts	100,000	0	0	100,000	0	0	0	100,000	0	0	100,000	
Historic Renovation	220,000	0	231	219,769	247,000	5,073	15,162	236,911	467,000	5,073	15,393	456,680
Land Acquisition	0	0	0	0	1,984,000	1,984,000	0	0	1,984,000	1,984,000	0	0
Misc Public Impvts	9,500	10,900	4,175	16,225	9,500	54,063	32,821	30,742	19,000	64,963	36,996	46,967
South Gateway/Bore Park	690,000	319,100	352,950	656,150	10,000	7,700	46,667	(28,967)	700,000	326,800	399,617	627,183
Theater Dist Impvts	170,000	5,900	27,581	148,319	1,526,000	0	9,242	1,516,758	1,656,000	5,900	36,823	1,665,077
	1,189,500	335,900	384,937	1,140,463	1,792,500	2,050,836	2,087,892	1,755,444	2,982,000	2,386,736	2,472,829	2,895,907

COST CENTER REPORT
MARKET GATEWAY - JUNE FY 1986-87
CITY FUND 457

APPENDIX II

Name of Project	Budget Amount	Carryover Encs	Transfers to City Funds YTD	Current Month Expenditures	Expenditures YTD	Encumbrance Balance	Expenditures & Encumbrances FY 86-87	Balance Remaining	Expenditures in Prev Yrs	Total Expenditures & Encumbrances	Total Transfers Prev Yrs	Expenditures & Encumbrances in Excess of Transfers	% USED
First Street Impvts	100,000	0	0	0	0	0	0	100,000	0	0	0	0	0%
Historic Renovation	220,000	0	0	0	231	0	231	219,769	0	231	0	231	0%
Misc Public Impvts	9,500	10,900	0	0	4,080	95	4,175	16,225	300	4,475	0	4,475	20%
South Gateway/Dore Park	690,000	319,100	0	1,604	325,138	27,812	352,950	656,150	151,641	504,591	560,000	(55,409)	35%
Theater Dist Impvts	170,000	5,900	0	975	22,372	5,209	27,581	148,319	20,000	47,581	10,000	37,581	16%
TOTAL	1,189,500	335,900	0	2,579	351,821	33,116	384,937	1,140,463	171,941	556,878	570,000	(13,122)	25%

TKH87
09/21/87
06/89/87 Data

COST CENTER REPORT
MARKET GATEWAY - JUNE FY 1986-87
DIRECT AGENCY FUND 504

Name of Project	Budget Amount	Carryover Enc	Current Month Expenditures	Expenditures YTD	Encumbrance Balance	Expenditures & Encumbrances FY 86-87	Balance Remaining	Expenditures in Prev Yrs	Total Expenditures & Encumbrances	% USED
Historic Renovation	247,000	5,073	0	7,826	7,336	15,162	236,911	28,023	43,185	68
Land Acquisition	0	1,984,000	16,000	208,000	1,776,000	1,984,000	0	0	1,984,000	100%
Misc Public Impvts	9,500	54,063	0	6,476	26,345	32,821	30,742	0	32,821	52%
South Gateway/Bore Park	10,000	7,700	373	7,861	38,806	46,667	(28,967)	0	46,667	264%
Theater Dist Impvts	1,526,000	0	8,992	9,242	0	9,242	1,516,758	39,682	48,924	1%
TOTAL	1,792,500	2,050,836	25,365	239,405	1,848,487	2,087,892	1,755,444	67,705	2,155,597	54%

TKDMSB7
09/21/87
06/89/87 Data

COST CENTER SUMMARY
NEW PROJECTS AREA
JUNE - FY 1986-87

Name of Project	CITY FUNDS			DIRECT AGENCY FUNDS			CITY & AGENCY FUNDS				% USED		
	Budget	Carryover		Budget	Carryover		Total Budget	Total Carryover	Total Enc/Exps	Balance			
		Enc	Exp/Enc		Enc	Exp/Enc							
Arena	200,000	0	65,739	134,261	650,000	0	623,045	26,955	850,000	0	688,784	161,216	81%
Downtown Plan	0	0	0	0	250,000	0	0	250,000	250,000	0	0	250,000	0%
Neighborhood Business Districts	0	0	0	0	0	0	0	0	0	0	0	0	-
	200,000	0	65,739	134,261	900,000	0	623,045	276,955	1,100,000	0	688,784	411,216	63%

SUNP87-04
09/21/87
06/89/87

APPENDIX II

COST CENTER REPORT
NEW PROJECTS AREA - JUNE FY 1986-87
CITY FUND FUND 458

Name of Project	Budget Amount	Carryover Encs	Transfers to		Current Month Expenditures	Expenditures		Encumbrance		Expenditures & Encumbrances		Balance		Expenditures & Encumbrances		Total		Total		Expenditures & Encumbrances in Excess of Transfers		% USED
			City Funds	YTD		YTD	Balance	FY 86-87	Remaining	Encumbrances	Encumbrances	Expenditures in Prev Yrs	Expenditures & Encumbrances in Prev Yrs	Expenditures & Encumbrances in Prev Yrs	Excess of Transfers							
Arena	200,000	0	0	0	3,739	3,739	62,000	65,739	134,261	0	65,739	0	65,739	0	65,739	0	65,739	0	65,739	0	-	
Neighborhood Business Districts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	
TOTAL	200,000	0	0	0	3,739	3,739	62,000	65,739	134,261	0	65,739	0	65,739	0	65,739	0	65,739	0	65,739	0	-	

TKMP87
09/21/87
06/89/87 Data

APPENDIX II

COST CENTER REPORT
NEW PROJECTS AREA - JUNE FY 1986-87
DIRECT AGENCY FUND 550

Name of Project	Budget Amount	Carryover Enc	Current Month Expenditures	Expenditures YTD	Encumbrance Balance	Expenditures & Encumbrances FY 86-87	Balance Remaining	Expenditures in Prev Yrs	Total Expenditures & Encumbrances	% USED
Arena	650,000	0	54,137	101,690	521,355	623,045	26,955	30,408	653,453	96%
Downtown Plan	250,000	0	0	0	0	0	250,000	0	0	0%
Neigh Bus Dist Impyts	0	0	0	0	0	0	0	0	0	NA
TOTAL	900,000	0	54,137	101,690	521,355	623,045	276,955	30,408	653,453	69%

TKDAMP87-B4
09/21/87
06/89/87 Data

**COST CENTER SUMMARY
PARK CENTER PLAZA
JUNE - FY 1986-87**

DIRECT AGENCY FUNDS

CITY & AGENCY FUNDS

SUMPCB7-D4
09/21/87
06/89/87 Data

COST CENTER REPORT
PARK CENTER - JUNE FY 1986-87
CITY FUND 402

Name of Project	Budget Amount	Carryover Encs	Transfers to City Funds YTD	Current Month Expenditures	Expenditures YTD	Encumbrance Balance	Expenditures & Encumbrances FY 86-87	Balance Remaining	Expenditures in Prev Yrs	Total Expenditures & Encumbrances	Total Transfers Prev Yrs	Expenditures & Encumbrances in Excess of Transfers	\$ USED
Conv Cntr Master Plan	50,000	0	0	0	1	0	1	49,999	0	1	0	1	01
Conv Cntr Renovation Ph II	458,000	0	458,000	362	362	351,975	352,337	105,663	0	352,337	0	(105,663)	776
CPA Exterior Lighting	0	79,700	0	246	68,441	0	68,441	11,259	14,800	83,241	142,000	(58,759)	865
CPA River Edge Design	10,000	0	0	0	0	0	0	10,000	0	0	0	0	05
Misc Public Impvts	0	10,000	0	0	1,257	95	1,352	8,648	2,400	3,752	0	3,752	145
Street Paving	421,000	0	341,000	148,155	189,396	198,938	388,334	32,666	0	388,334	0	47,334	925
TOTAL	939,000	89,700	799,000	148,763	259,457	551,008	810,465	218,235	17,200	827,665	142,000	(113,335)	795

TKPC87
09/21/87
06/89/87 Data

COST CENTER REPORT
 PARK CENTER PLAZA - JUNE FY 1986-87
 DIRECT AGENCY FUND 505

Name of Project	Budget Amount	Carryover Enc	Current Month Expenditures	Expenditures YTD	Encumbrance Balance	Expenditures & Encumbrances FY 86-87	Balance Remaining	Expenditures in Prev Yrs	Total Expenditures & Encumbrances	\$ USED
Block A Parking	1,423,000	0	0	578,814	0	578,814	844,186	265,211	844,025	415
Conv Cntr Master Plan	0	0	0	0	20,000	20,000	(20,000)	0	20,000	-
Conv Cntr Ph II	0	0	0	0	37,000	37,000	(37,000)	0	37,000	-
Misc Public Impvts	0	0	0	0	0	0	0	0	0	-
TOTAL	1,423,000	0	0	578,814	57,000	635,814	787,186	265,211	864,025	451

TKDAPC87-04
 09/21/87
 06/89/87 Data

COST CENTER SUMMARY
 PUERTO RICO
 JUNE - FY 1986-87

APPENDIX II

SUMPUB-04
 09/21/87
 06/89/87 Data

Name of Project	CITY FUNDS				DIRECT AGENCY FUNDS				CITY & AGENCY FUNDS				\$ USED
	Budget	Carryover Enc	Exp/Enc	Balance	Budget	Carryover Enc	Exp/Enc	Balance	Total Budget	Total Carryover Enc	Total Exp/Exps	Balance	
Land Acquisition	0	0	0	0	0	0	100,639	(100,639)	0	0	100,639	(100,639)	-
Misc Public Impvts	0	10,000	512	9,488	0	7,973	17,306	(9,333)	0	17,973	17,818	155	99%
Street Impvts/Historic Beaut	100,000	0	0	100,000	0	0	0	0	100,000	0	0	100,000	0%
Street/Utility Impvts	0	101,200	105,209	(4,009)	0	0	0	0	0	101,200	105,209	(4,009)	104%
	100,000	111,200	105,721	105,479	0	7,973	117,945	(109,972)	100,000	119,173	223,666	(4,493)	102%

COST CENTER REPORT
PUERTO RICO - JUNE FY 1986-87
CITY FUND 451

Name of Project	Budget Amount	Carryover Encls	Transfers to		Current Month Expenditures	Expenditures YTD	Encumbrance Balance	Expenditures & Encumbrances FY 86-87	Balance Remaining	Expenditures in Prev Yrs	Total Expenditures & Transfers Prev Yrs	Expenditures & Encumbrances in Excess of Transfers	\$ USED	
			City Funds	YTD										
Misc Public Impvts	0	10,000	0	0	0	512	0	512	9,488	1,500	2,012	0	2,012	55
Street Impvts/Historic Beaut	100,000	0	0	0	0	0	0	0	100,000	0	0	0	0	05
Street/Utility Impvts	0	101,200	0	0	0	105,209	0	105,209	(4,009)	0	105,209	0	105,209	1045
TOTAL	100,000	111,200	0	0	0	105,721	0	105,721	105,479	1,500	107,221	0	107,221	505

TKPUB7
09/21/87
06/89/87 Data

APPENDIX II

COST CENTER REPORT
PUEREO UNO - JUNE FY 1986-87
DIRECT AGENCY FUND 506

Name of Project	Budget Amount	Carryover Enc	Current Month Expenditures	Expenditures YTD	Encumbrance Balance	Expenditures & Encumbrances FY 86-87	Balance Remaining	Expenditures in Prev Yrs	Total Expenditures & Encumbrances	\$ USED
Land Acquisition	0	0	0	80,639	20,000	100,639	(100,639)	0	100,639	-
Misc Public Impvts	0	7,973	766	10,555	6,751	17,306	(9,333)	0	17,306	2178
TOTAL	0	7,973	766	91,194	26,751	117,945	(109,972)	0	117,945	14798

TK0APUB7-D4
09/21/87
06/89/87 Data

COST CENTER SUMMARY
RINCON DE LOS ESTEROS
JUNE - FY 1986-87

Name of Project	C I T Y F U N D S			D I R E C T A G E N C Y F U N D S			C I T Y & A G E N C Y F U N D S						
	Budget	Carryover Enc	Exp/Enc Balance	Budget	Carryover Enc	Exp/Enc Balance	Total Budget	Total Carryover Enc	Total Exp/Encs Balance	% USED			
Brokaw Rd-Guad Pkwy Landscpg	0	10,000	192	9,808	0	0	0	0	10,000	192	9,808	28	
Brokaw Rd-Hwy 17 Landscpg	0	44,600	34,800	9,800	0	0	0	0	44,600	34,800	9,800	785	
Brokaw Under Hwy 101-Constr	350,000	0	9,751	340,249	0	0	0	0	350,000	0	9,751	340,249	38
Brokaw Under Hwy 101-Pat 0th Agen	400,000	0	0	400,000	0	0	0	0	400,000	0	400,000	05	
First St-Lampighter-237	0	0	157	(157)	0	0	0	0	0	157	(157)	-	
Fourth St-Zanker Br-Constr	350,000	0	338,734	11,266	0	0	0	0	350,000	0	338,734	11,266	975
Fourth St-Zanker Br-Pat 0th Agen	400,000	0	0	400,000	0	0	0	0	400,000	0	400,000	05	
Guad Pkwy-Hwy 101-1st	0	33,900	28,889	5,011	0	0	0	0	0	33,900	28,889	5,011	855
Hwy 101-Brokaw Rd On Ramp-Constr	5,000	145,000	148,217	1,783	0	0	0	0	5,000	145,000	148,217	1,783	995
Hwy 101-Brokaw Rd On Ramp-Land	5,000	677,900	672,900	10,000	0	0	0	0	5,000	677,900	672,900	10,000	995
Master Plan Landscpg	60,000	0	9	59,991	0	86,400	74,029	12,371	60,000	86,400	74,038	72,362	515
Misc Public Impyts	75,000	10,000	60,792	24,208	75,000	0	58,032	16,968	150,000	10,000	118,024	41,176	745
N First Street Sidewalks	100,000	0	0	100,000	0	0	0	0	100,000	0	100,000	05	
Rt 85/87 Redev Constr	0	45,900	45,919	(19)	0	0	0	0	0	45,900	45,919	(19)	1005
Storm Sewer Impyts	700,000	0	6,366	693,634	0	0	0	0	700,000	0	6,366	693,634	15
Storm Sewer Sys-Lampighter	1,070,000	20,000	1,061,622	28,378	0	0	0	0	1,070,000	20,000	1,061,622	28,378	975
Tascan Dr to Guad River	153,000	20,000	0	173,000	0	0	0	0	153,000	20,000	0	173,000	05
Transp Impyts	250,000	0	58,562	191,438	0	0	0	0	250,000	0	58,562	191,438	235
Transp Sys Ngat Study	200,000	0	327	199,673	0	0	0	0	200,000	0	327	199,673	05
Water Main Conn-Guad	0	10,300	285	10,015	0	0	0	0	0	10,300	285	10,015	35

COST CENTER SUMMARY
RINCON DE LOS ESTEROS
JUNE - FY 1986-87

APPENDIX II

SUMR187-04
09/21/87
06/89/87

Name of Project	CITY FUNDS				DIRECT AGENCY FUNDS				CITY & AGENCY FUNDS				\$ USED
	Budget	Carryover Enc	Exp/Enc	Balance	Budget	Carryover Enc	Exp/Enc	Balance	Total Budget	Total Carryover Enc	Total Enc/Exps	Balance	
Water Sys Impvts-1st Exp Area	0	5,000	0	5,000	0	0	0	0	0	5,000	0	5,000	05
Water Sys Impvts-2nd Exp Area	350,000	0	605	349,395	0	0	0	0	350,000	0	605	349,395	05
Water Sys Impvts-Lamp/lighter	225,000	0	244,016	(19,016)	0	0	0	0	225,000	0	244,016	(19,016)	1085
Zanker Charcol Storm Drain	0	212,400	192,814	19,586	0	0	0	0	0	212,400	192,814	19,586	918
Zanker/237	0	0	0	0	0	0	0	0	0	0	0	0	-
	4,693,000	1,235,000	2,904,957	3,023,043	75,000	86,400	132,061	29,339	4,768,000	1,321,400	3,037,018	3,052,382	505

APPENDIX 11

COST CENTER REPORT MUNICION DE LOS ESTEROS - JUNE FY 1986-87 CITY FUND 401

Name of Project	Budget Amount	Carryover Encs	Transfers to City Funds YTD	Current Month Expenditures	Expenditures YTD	Encumbrance Balance	Expenditures & Encumbrances FY 86-87	Balance Remaining	Expenditures in Prev Yrs	Total Expenditures & Encumbrances	Total Transfers Prev Yrs	Expenditures & Encumbrances in Excess of Transfers	% USED
Brokaw Rd-Guad Pkwy Landscpg (11)	0	10,000	0	0	192	0	192	9,808	244,600	244,792	304,200	(59,408)	28
Brokaw Rd-Hwy 17 Landscpg (1)	0	44,600	0	0	34,800	0	34,800	9,800	378,000	412,800	417,000	(4,200)	788
Brokaw Under Hwy 101-Const	350,000	0	500,000	495	9,751	0	9,751	340,249	0	9,751	0	(490,249)	35
Brokaw Und Hwy 101-Pat 0th Agen	400,000	0	0	0	0	0	0	400,000	0	0	0	0	08
First St-Lampighter-237	0	0	0	0	157	0	157	(157)	8,500	8,657	500	8,157	-
Fourth St-Zanker Br-Const	350,000	0	400,000	4,787	36,734	302,000	338,734	11,266	28,700	367,434	0	(32,566)	978
Fourth St-Zanker Br-Pat 0th Agen	400,000	0	0	0	0	0	0	400,000	0	0	0	0	08
Guad Pkwy-Hwy 101-1st	0	33,900	0	0	0	28,889	28,889	5,011	0	28,889	5,300	23,589	858
Hwy 101-Brokaw On Ramp-Const	5,000	145,000	0	0	27,217	121,000	148,217	1,783	553,139	701,356	690,000	11,356	998
Hwy 101-Brokaw Rd On Ramp-Land	5,000	677,900	0	0	612,500	60,400	672,900	10,000	0	672,900	1,291,000	(618,100)	998
Master Plan Landscpg	60,000	0	0	0	9	0	9	59,991	600	609	500	109	08
Misc Public Implys	75,000	10,000	0	3,726	60,792	0	60,792	24,208	72,600	133,392	63,300	70,092	728
N First Street Sidewalks	100,000	0	0	0	0	0	0	100,000	0	0	0	0	08
Rt 85-87 Redev Const	0	45,900	0	10,197	45,919	0	45,919	(19)	274,000	319,919	0	319,919	1008
Storm Sewer Implys	700,000	0	0	938	6,366	0	6,366	693,634	0	6,366	0	6,366	18
Storm Sewer Sys-Lampighter	1,070,000	20,000	0	176	622	1,061,000	1,061,622	28,378	299,300	1,360,922	980,000	380,922	978
Tasean Dr to Guad River	153,000	20,000	0	0	0	0	0	173,000	1,400	1,400	250,000	(248,600)	08
Transp Implys	250,000	0	120,000	4,968	10,531	48,031	58,562	191,438	0	58,562	0	(61,438)	238
Transp Sys Mgt Study	200,000	0	0	0	327	0	327	199,673	0	327	0	327	08
Water Main Conn-Guad (Component)	0	10,300	0	0	0	285	285	10,015	18,200	18,485	0	18,485	38
Water Sys Implys-1st Exp Area	0	5,000	0	0	0	0	0	5,000	665,200	665,200	466,700	198,500	08

APPENDIX II

COST CENTER REPORT RINCON DE LOS ESTEROS - JUNE FY 1986-87 CITY FUND 401

Name of Project	Budget Amount	Carryover Encs	Transfers to City Funds YTD	Current Month Expenditures	Expenditures YTD	Encumbrance Balance	Expenditures & Encumbrances FY 86-87	Balance Remaining	Expenditures in Prev Yrs	Total Expenditures & Encumbrances	Total Transfers Prev Yrs	Expenditures & Encumbrances in Excess of Transfers	% USED
Water Sys Impvts-2nd Exp Area	350,000	0	0	0	605	0	605	349,395	0	605	0	605	0%
Water Sys Impvts-Lampighter	225,000	0	0	2	16	244,000	244,016	(19,016)	22,100	266,116	814,300	(548,184)	108%
Zanker Charcat Stone Drain	0	212,400	0	0	158,021	34,793	192,814	19,586	112,500	305,314	0	305,314	91%
Zanker/237	0	0	0	0	0	0	0	0	2,200	2,200	1,800	400	-
TOTAL	4,693,000	1,235,000	1,020,000	25,289	1,004,559	1,900,398	2,904,957	3,023,043	2,681,039	5,585,996	5,284,600	(718,604)	49%

TKR187

09/21/87

06/89/87 Data

APPENDIX II

COST CENTER REPORT
RINCON DE LOS ESTEROS - JUNE FY 1986-87
DIRECT AGENCY FUND 507

Name of Project	Budget Amount	Carryover Enc	Current Month Expenditures	Expenditures YTD	Encumbrance Balance	Expenditures & Encumbrances FY 86-87	Balance Remaining	Expenditures in Prev Yrs	Total Expenditures & Encumbrances	% USED
Master Plan Landscp	0	86,400	0	19,748	54,281	74,029	12,371	55,000	129,029	86%
Misc Public Impvts	75,000	0	58,032	58,032	0	58,032	16,968	0	58,032	77%
TOTAL	75,000	86,400	58,032	77,780	54,281	132,061	29,339	55,000	187,061	82%

TKDARI87-D4
09/21/87
06/89/87 Data

COST CENTER SUMMARY
 ROUTES 85/87
 JUNE - FY 1986-87

Name of Project	CITY FUNDS				DIRECT AGENCY FUNDS				CITY & AGENCY FUNDS				\$ USED
	Budget	Carryover Enc	Exp/Enc	Balance	Budget	Carryover Enc	Exp/Enc	Balance	Total Budget	Total Carryover	Total Enc	Total Exp/Encs	Balance
Charcot-W 1st to 1050'	210,000	0	869	209,131	0	0	0	0	210,000	0	869	209,131	0%
Currier to Miyuki-Constr	12,693,000	0	11,905,026	787,974	0	0	0	0	12,693,000	0	11,905,026	787,974	94%
Currier to Miyuki-E & I	150,000	0	231,449	(81,449)	0	0	0	0	150,000	0	231,449	(81,449)	154%
Good Pkwy-Charcot Comm-													
Construction	700,000	0	611,129	88,871	0	0	0	0	700,000	0	611,129	88,871	87%
Earthwork	0	0	0	0	0	0	0	0	0	0	0	0	-
Land	3,000,000	0	0	3,000,000	0	0	0	0	3,000,000	0	0	3,000,000	0%
Hwy 280 to Taylor-													
Construction	50,000	303,000	340,570	12,430	0	0	0	0	50,000	303,000	340,570	12,430	96%
Landscapg	0	10,000	4	9,996	0	2,300	0	2,300	0	12,300	4	12,296	0%
Prewest Street-													
Construction	825,000	0	687,599	137,401	0	0	0	0	825,000	0	687,599	137,401	83%
Land	700,000	21,100	398,935	322,165	1,000,000	0	680,424	319,576	1,700,000	21,100	1,079,359	641,741	63%
	18,328,000	334,100	14,175,581	4,486,519	1,000,000	2,300	680,424	321,876	19,328,000	336,400	14,856,005	4,808,395	76%

SUM87B7-04
 09/21/87
 06/89/87 Data

COST CENTER REPORT
 ROUTES 85/87 - JUNE FY 1986-87
 CITY FUND 455

Name of Project	Budget Amount	Carryover Encs	Transfers to City Funds YTD	Current Month Expenditures	Expenditures YTD	Encumbrance Balance	Expenditures & Encumbrances FY 86-87	Balance Remaining	Expenditures in Prev Yrs	Total Expenditures & Encumbrances	Total Transfers Prev Yrs	Expenditures & Encumbrances in Excess of Transfers	% USED
Charcot-H 1st to 1050'	210,000	0	0	0	869	0	869	209,131	400	1,269	0	1,269	0%
Curtner to Miyuki-Constr	12,693,000	0	3,500,000	2,479	18,365	11,886,661	11,905,026	787,974	9,237,900	21,142,926	16,560,000	1,082,926	94%
Curtner to Miyuki-E & I	150,000	0	0	25,263	231,449	0	231,449	(81,449)	0	231,449	0	231,449	154%
Guad Pkwy-Charcot Conn-													
Construction	700,000	0	660,000	56,845	96,226	514,903	611,129	88,871	29,300	640,429	200	(19,771)	87%
Earthwork	0	0	0	0	0	0	0	0	0	0	0	0	-
Land	3,000,000	0	0	0	0	0	0	3,000,000	0	0	0	0	0%
Hwy 280 to Taylor-													
Construction	50,000	303,000	0	4,694	37,570	303,000	340,570	12,430	26,677,000	27,017,570	33,755,000	(6,737,430)	96%
Landscpg	0	10,000	0	0	4	0	4	9,996	400	404	0	404	0%
Prevost Street-													
Construction	825,000	0	0	585	185,558	502,041	687,599	137,401	9,100	696,699	48,700	647,999	83%
Land	700,000	21,100	0	(91,170)	398,840	95	398,935	322,165	435,900	834,835	0	834,835	55%
TOTAL	18,328,000	334,100	4,160,000	(1,304)	968,881	13,206,700	14,175,581	4,486,519	36,390,000	50,565,581	50,363,900	(3,958,319)	76%

TKR1587
 09/21/87
 06/89/87 Data

APPENDIX II

COST CENTER REPORT
 ROUTES 85/87 - JUNE FY 1986-87
 DIRECT AGENCY FUND 508

Name of Project	Budget Amount	Carryover Enc	Current Month Expenditures	Expenditures YTD	Encumbrance Balance	Expenditures & Encumbrances FY 86-87	Balance Remaining	Expenditures In Prev Yrs	Total Expenditures & Encumbrances	\$ USED
Hwy 280 to Taylor-Landscape	0	2,300	0	0	0	0	2,300	0	0	0%
Prevost St-Land	1,000,000	0	26,159	666,549	13,875	680,424	319,576	1,233,600	1,914,024	-
TOTAL	1,000,000	2,300	26,159	666,549	13,875	680,424	321,876	1,233,600	1,914,024	88%

TKDART87-04
 09/21/87
 06/89/87 Data

COST CENTER SUMMARY
SAN ANTONIO PLAZA
JUNE - FY 1986-87

APPENDIX 11

Name of Project	CITY FUNDS				DIRECT AGENCY FUNDS				CITY & AGENCY FUNDS				\$ USED
	Budget	Carryover Enc	Exp/Enc	Balance	Budget	Carryover Enc	Exp/Enc	Balance	Total Budget	Total Carryover Enc	Total Exp/Encs	Balance	
Block 1- Garage	0	0	0	0	5,000,000	0	5,196,105	(196,105)	5,000,000	0	5,196,105	(196,105)	104%
Hotel	0	0	0	0	0	35,700	182,275	(146,575)	0	35,700	182,275	(146,575)	51%
Museum	39,000	10,000	3,725	45,235	346,000	232,473	316,363	262,110	385,000	242,473	320,108	307,365	51%
Plaza	0	0	0	0	2,000,000	0	235,119	1,764,881	2,000,000	0	235,119	1,764,881	12%
Retail Implys	0	0	0	0	0	9,009,594	(9,009,594)	0	0	0	9,009,594	(9,009,594)	-
Public Implys	2,634,000	5,000	2,355,392	283,608	0	0	457,862	(457,862)	2,634,000	5,000	2,813,254	(174,254)	107%
Block 2- Public Implys	182,000	10,000	0	192,000	20,000	0	5,000	15,000	202,000	10,000	5,000	207,000	2%
Retail	0	0	0	0	7,000,000	55,000	195,977	6,859,023	7,000,000	55,000	195,977	6,859,023	3%
Retail (CD86)	0	0	0	0	3,000,000	0	3,005,166	(5,166)	3,000,000	0	3,005,166	(5,166)	100%
Retail Subsidy	10,000	0	0	10,000	90,000	0	57,648	32,352	100,000	0	57,648	42,352	58%
Block 3- Public Implys	612,000	0	0	612,000	68,000	0	124,381	(56,381)	680,000	0	124,381	555,619	18%
Retail Subsidy	0	0	0	0	0	0	5	(5)	0	0	5	(5)	-
Site Delivery	100,000	0	2413	97,587	900,000	0	47,494	852,506	1,000,000	0	49,907	950,093	5%
Block 4 Pkly Garage	0	0	487	(487)	0	0	0	0	0	0	487	(487)	-
Block 5- Public Implys	24,000	228,500	228,073	24,427	3,000	8,808	115,706	(103,898)	27,000	237,308	343,779	(79,471)	130%
Utility Connection	63,000	0	0	63,000	7,000	0	8,503	(1,503)	70,000	0	8,503	61,497	12%
Block 8- Parking Negotiations	375,000	5,000	0	380,000	25,000	0	25,536	(536)	400,000	5,000	25,536	379,464	6%
Public Implys	67,000	0	0	67,000	603,000	0	0	603,000	670,000	0	0	670,000	0%
Construction Management	0	0	0	0	550,000	1,398,700	1,602,869	345,831	550,000	1,398,700	1,602,869	345,831	82%
Misc Public Implys	75,000	10,000	1,350	83,650	75,000	26,502	49,200	52,302	150,000	36,502	50,550	133,952	27%
Plaza Park Contingency	100,000	0	0	100,000	900,000	0	0	900,000	1,000,000	0	0	1,000,000	0%

APPENDIX II

COST CENTER SUMMARY
SAN ANTONIO PLAZA
JUNE - FY 1986-87

Name of Project	CITY FUNDS				DIRECT AGENCY FUNDS				CITY & AGENCY FUNDS				% USED
	Budget	Carryover Enc	Exp/Enc	Balance	Budget	Carryover Enc	Exp/Enc	Balance	Total Budget	Total Carryover Enc	Total Exp/Exps	Balance	
San Carlos St Impvts	0	5,000	0	5,000	0	0	0	0	0	5,000	0	5,000	0%
Storm Drain Conn Fee Fd	511,000	0	0	511,000	0	0	0	0	511,000	0	0	511,000	0%
Transit Mail	129,350	3,655,816	3,886,816	(101,650)	0	0	50,923	(50,923)	129,350	3,655,816	3,937,739	(152,573)	104%
	4,921,350	3,929,316	6,478,276	2,372,390	20,587,000	1,757,183	20,665,726	1,658,457	25,508,350	5,686,499	27,164,002	4,030,847	87%

SUMSAB7-04
09/21/87
06/89/87

COST CENTER REPORT
SAN ANTONIO PLAZA - JUNE FY 1986-87
CITY FUND 403

APPENDIX 11

Name of Project	Budget Amount	Carryover Encs	Transfers to City Funds YTD	Current Month Expenditures	Expenditures YTD	Encumbrance Balance	Expenditures & Encumbrances FY 86-87	Balance Remaining	Expenditures in Prev Yrs	Total Expenditures & Encumbrances	Total Transfers Prev Yrs	Expenditures & Encumbrances in Excess of Transfers	% USED
BLOCK 1-													
Garage	0	0	0	0	0	0	0	0	0	0	0	0	-
Museum	39,000	10,000	0	1,069	3,745	0	3,745	45,255	0	3,745	0	3,745	8%
Plaza	0	0	0	0	0	0	0	0	0	0	0	0	-
Public Impyts	2,634,000	5,000	2,500,000	444,524	1,313,686	1,041,706	2,355,392	283,608	0	2,355,392	0	(144,608)	89%
BLOCK 2-													
Public Impyts	182,000	10,000	0	0	0	0	0	192,000	0	0	0	0	0%
Retail	0	0	0	0	0	0	0	0	0	0	0	0	-
Retail Subsidy	10,000	0	0	0	0	0	0	10,000	0	0	0	0	0%
BLOCK 3-													
Public Impyts	612,000	0	0	0	0	0	0	612,000	0	0	0	0	0%
Site Delivery	100,000	0	0	2,413	2,413	0	2,413	97,587	108,006	110,419	800,000	(689,581)	2%
BLOCK 4-Parking Garage	0	0	0	0	487	0	487	(487)	0	487	0	487	-
BLOCK 5-Public Impyts	24,000	228,500	0	0	228,073	0	228,073	24,427	2,800	230,873	226,000	4,873	90%
BLOCK 5-Utility Connection	63,000	0	0	0	0	0	0	63,000	0	0	0	0	0%
BLOCK 8-													
Pkng Negotiations	375,000	5,000	0	0	0	0	0	380,000	0	0	0	0	0%
Public Impyts	67,000	0	0	0	0	0	0	67,000	0	0	0	0	0%
Misc Public Impyts	75,000	10,000	0	0	1,350	0	1,350	83,650	58,400	59,750	90,500	(30,750)	2%

COST CENTER REPORT
 SAN ANTONIO PLAZA - JUNE FY 1986-87
 CITY FUND 403

Name of Project	Budget Amount	Carryover	Transfers to		Current	Expenditures		Encumbrance	Expenditures &		Balance	Expenditures		Total	Transfers		Expenditures &	% USED
			Encs	City Funds		YTD	Month		YTD	Balance		Encumbrances	Revolving		Encumbrances	Prev Yrs		
Plaza Park Contingency	100,000	0	0	0	0	0	0	0	0	100,000	0	0	0	0	0	0	0%	
San Carlos St Impvts	0	5,000	0	0	0	0	0	0	0	5,000	0	0	0	10,000	(10,000)	0%		
Storm Drain Conn Fee Fd	511,000	0	511,000	0	0	0	0	0	0	511,000	0	0	0	360,000	(871,000)	0%		
Transit Mall	129,350	3,655,816	0	0	281,318	3,886,816	0	3,886,816	(101,650)	562,646	4,449,462	4,218,462	231,000	103%				
TOTAL	4,921,350	3,929,316	3,011,000	729,324	5,436,570	1,041,706	6,478,276	2,372,390	731,852	7,210,128	5,704,962	(1,505,834)	73%					

TKSAP87
 09/21/87
 06/89/87 Data

COST CENTER REPORT
SAN ANTONIO PLAZA - JUNE FY 1986-87
DIRECT AGENCY FUND 509

APPENDIX 11

Name of Project	Budget Amount	Carryover	Current Month	Expenditures	Encumbrance	Expenditures &	Balance	Expenditures	Total	\$ USED
		Enc	Expenditures	YTD	Balance	Encumbrances	Remaining	in Prev Yrs	Expenditures &	
						FY 86-87			Encumbrances	
Block 1-										
Garage	5,000,000	0	24,241	5,196,105	0	5,196,105	(196,105)	0	5,196,105	1048
Hotel	0	35,700	5,941	177,275	5,000	182,275	(146,573)	0	182,275	5118
Museum	346,000	232,473	4,794	156,202	160,161	316,363	262,110	0	316,363	558
Plaza	2,000,000	0	20,402	222,428	12,691	235,119	1,764,881	0	235,119	128
Public Impts	0	0	0	293,441	164,421	457,862	(457,862)	624	458,486	-
Retail Impts	0	0	23	9,009,594	0	9,009,594	(9,009,594)	0	9,009,594	-
Block 2-										
Retail	7,000,000	55,000	5,941	159,095	36,882	195,977	6,859,023	0	195,977	38
Paseo Retail (CDBG)	3,000,000	0	0	3,005,166	0	3,005,166	(5,166)	0	3,005,166	1008
Public Impts	20,000	0	0	5,000	0	5,000	15,000	0	5,000	258
Retail Subsidy	90,000	0	0	57,648	0	57,648	32,352	0	57,648	648
Block 3-										
Public Impts	68,000	0	5,941	113,515	10,866	124,381	(56,381)	0	124,381	1838
Retail Subsidy	0	0	0	5	0	5	(5)	0	5	-
Site Delivery	900,000	0	0	28,994	18,500	47,494	852,506	0	47,494	58
Block 4 Prtg Garage	0	0	0	0	0	0	0	0	0	-
Block 5-										
Public Impts	3,000	8,808	5,941	115,706	0	115,706	(103,898)	0	115,706	9808
Utility Connection	7,000	0	0	8,503	0	8,503	(1,503)	0	8,503	1218

COST CENTER REPORT
 SAN ANTONIO PLAZA - JUNE FY 1986-87
 DIRECT AGENCY FUND 509

APPENDIX II

Name of Project	Budget Amount	Carryover Enc	Current Month Expenditures	Expenditures YTD	Encumbrance Balance	Expenditures & Encumbrances FY 86-87	Balance Remaining	Expenditures in Prev Yrs	Total Expenditures & Encumbrances	% USED
Block 8-										
Parking	25,000	0	578	22,545	2,991	25,536	(536)	0	25,536	102%
Public Impts	603,000	0	0	0	0	0	603,000	0	0	0%
Construction Management	550,000	1,398,700	52,875	597,840	1,005,029	1,602,869	345,831	0	1,602,869	82%
Misc Public Impts	75,000	26,502	32,500	36,700	12,500	49,200	52,302	0	49,200	48%
Plaza Park Contingency	900,000	0	0	0	0	0	900,000	0	0	0%
Transit Mall	0	0	31,816	50,923	0	50,923	(50,923)	0	50,923	-
TOTAL	20,587,000	1,757,183	190,993	19,256,685	1,429,041	20,685,726	1,658,457	624	20,686,350	93%

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 09/21/87
 06/89/87 Data